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**INDIANA UTILITY
REGULATORY COMMISSION**

**City of Evansville
Waterworks District**

Accounting Workpapers

February 20, 2007

**Prepared by
Umbaugh
Indianapolis, Indiana**

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EVANSVILLE WATERWORKS DISTRICT
Evansville, Indiana

ADJUSTMENT 1

-Salaries and Wages-

EVANSVILLE (INDIANA) WATERWORKS DISTRICT

DETAILED PRO FORMA PAYROLL ANALYSIS

Date: 12 Months Ended 5/31/06

Account: Salaries and Wages

Cutoff: 100%

Name	TY 5/30/06	Hire Date	Term Date	CY 2005	CY 2006	Test Year	CY 2006	CY 2005	1st Pay	Normalized	Normalized	Normalized	Budgeted	Pro Forma	9.25%
	Hours			Pay	Pay			Pay			TY 5/30/06	Equivalent	CY2007		Pro Forma
				Rate	Rate	Total Pay	1st Pay (2)	Rate	Hours	1st	Total Pay	Hours	Pay	Payroll	PERF (1)
Randall W. Brown (Director VIII) (5)	720.00	01/09/06			\$31.25	\$22,500.00					\$22,500.00	2,080.00	\$32.19	\$66,950.00	\$6,192.88
Randall W. Brown (Board Member) (6)	1,213.37		01/09/06	\$3,935.00		2,295.43					2,295.43				
James H. Gribbins (Board Member) (1)	2,080.07			3,935.00	3,935.00	3,935.03					3,935.03	2,080.07	3,935.03	3,935.03	
Jeffrey M. Hatfield (Board Member) (1)	2,080.07			3,935.00	3,935.00	3,935.03					3,935.03	2,080.07	3,935.03	3,935.03	
Sandra L. Hetzel (Secretary III)	2,040.00			13.23	13.62	27,285.57	\$1,074.07	\$13.63	\$78.81	\$1,073.70	27,285.20	2,036.88	14.03	28,573.16	2,643.02
Desiree A. Khayum (Director IV)	2,040.00			29.05	29.92	59,908.30	2,358.62	29.93	78.80	2,357.48	59,907.16	2,036.64	30.82	62,760.68	5,805.36
Harry H. Lawson (Gen. Manager)	2,040.00			36.16	37.24	75,243.00	2,935.89	37.26	78.80	2,934.46	75,241.57	2,055.13	38.36	78,838.79	7,292.59
Tina E. Murphy (Board Member) (1)	2,080.07			3,935.00	3,935.00	3,935.03					3,935.03	2,080.07	3,935.03	3,935.03	
Stephen T. Titzer (Board Member) (1)	2,080.07			3,935.00	3,935.00	3,935.03					3,935.03	2,080.07	3,935.03	3,935.03	
Barry Russell (Board Member) (1)	866.70			3,935.00	3,935.00	1,639.60					1,639.60	2,080.07	3,935.03	3,935.03	
Joy F. Wells (Acc't Clerk IV)	2,000.00			15.93	16.41	32,220.08	1,293.38	16.41	78.82	1,293.08	32,219.78	1,997.62	16.89	33,743.38	3,121.26
Kevin W. Winterhneimer (City Attorney)	2,040.00			7.62	7.85	15,712.85	618.52	7.73	79.99	627.55	15,721.88	2,037.89	7.85	15,988.65	1,478.95
Robert E. Calhoun (Janitor)	2,101.50			15.62	16.93	34,821.44	657.60	15.62	42.10	712.75	34,876.59	2,156.84	17.44	37,615.35	3,479.42
April Bradley (Janitor) (6)	80.00	06/06/05		16.44		1,319.44					1,319.44				
David C. Carter (Maint/Relief)	2,305.00			16.12	17.48	42,716.88	806.08	16.12	50.00	874.09	42,784.89	2,563.32	18.00	46,139.76	4,267.93
George T. Deyss (Operator)	2,314.00			17.97	18.51	44,767.80	1,305.52	17.97	72.65	1,344.75	44,807.03	2,462.36	19.06	46,932.54	4,341.26
Jerrold L. Elmendorf Maint/Relief) (6)	665.25			16.12		11,571.41					11,571.41				
Gary A. Fisher (Lead Maint)	2,297.25			16.97	17.71	44,185.61	844.16	16.97	49.74	880.97	44,222.42	2,559.05	18.24	46,677.06	4,317.63
Adrienne K. McDowell (Operator) (5)	40.00	05/15/06		18.51		743.60					743.60	2,080.00	19.06	39,644.80	3,667.14
Mark E. Morrow (Maint/Relief Operator) (6)	1,218.25	11/07/05		16.97	17.48	22,188.89	678.80	16.97	40.00	699.20	22,209.29	2,080.00	18.00	37,440.00	3,463.20
William E. Mullen Jr. (Operator)	2,383.75			17.97	18.51	47,218.75	1,368.72	17.97	76.17	1,409.85	47,259.88	2,597.15	19.06	49,501.74	4,578.91
Robert W. Phillips (Maint/Relief)	2,212.70			16.97	17.48	39,912.39	678.80	16.97	40.00	699.20	39,932.79	2,323.81	18.00	41,828.55	3,869.14
George Rohner (Janitor) (5)	1,600.00	08/15/05		16.44	16.93	26,704.64	657.60	16.44	40.00	677.20	26,724.24	2,080.00	17.44	36,275.20	3,355.46
Thomas R. Scheller (Maint/Relief)	2,320.75			16.97	17.48	44,435.71	1,229.22	16.97	72.43	1,266.16	44,472.65	2,588.00	18.00	46,583.94	4,309.01
Thomas C. Singer (Operator)	2,414.00			17.97	18.51	47,944.08	1,087.20	17.97	60.50	1,119.87	47,976.75	2,636.55	19.06	50,252.62	4,648.37
Robert A. Stasi (Maint/Relief) (5)	1,434.50	09/26/05		16.97	17.48	25,916.30	793.35	16.97	46.75	817.19	25,940.14	2,080.00	18.00	37,440.00	3,463.20
Mark W. Stephenson (Instrum & Elec Tech)	2,239.75			16.97	18.65	44,212.21	724.40	16.97	42.69	796.11	44,283.92	2,505.37	19.21	48,126.91	4,451.74
Anthony W. Stringer (Lead Maint) (6)	1,911.50	03/13/06		17.97	18.51	36,837.28					36,837.28				
Leory Bates Jr. (Hvy Equip Opr)	2,271.25			17.82	18.35	42,702.02	712.80	17.82	40.00	734.00	42,723.22	2,367.91	18.91	44,777.14	4,141.89
Raymond A. Beliles (Laborer) (5)	1,682.75	08/22/05		16.57	17.05	29,761.89	662.00	16.57	39.95	681.18	29,781.07	2,080.00	17.56	36,524.80	3,378.54
Donald E. Boardman (Hvy Equip Opr)	2,367.25			16.69	18.35	46,322.45	982.33	16.69	58.86	1,080.03	46,420.15	2,669.79	18.91	50,485.71	4,669.93
Robert L. Caldwell (Leadman Laborer) (6)	411.25	07/15/05		17.97		7,394.66					7,394.66				
Samuel E. Carter (Leadman Laborer)	2,164.25			17.97	18.51	40,091.10	840.10	17.97	46.75	865.35	40,116.35	2,204.58	19.06	42,019.34	3,886.79
Terry R. Dillon (Laborer)	2,337.75			16.55	17.05	42,055.12	773.71	16.55	46.75	797.08	42,078.49	2,510.65	17.56	44,087.01	4,078.05
Kenneth A. Doshier Jr. (Leadman Laborer)	2,377.75			17.97	18.51	46,755.54	819.88	17.97	45.62	844.52	46,780.18	2,570.79	19.06	48,999.28	4,532.43
Kenneth A. Doshier (Hvy Equip Opr)	2,511.00			17.82	18.35	52,034.55	1,064.75	17.82	59.75	1,096.42	52,066.22	2,885.74	19.06	55,002.17	5,087.70
James S. Drake (Hvy Equip Opr)	2,450.00			17.82	18.35	49,247.89	1,017.97	17.82	57.13	1,048.25	49,278.17	2,731.21	19.06	52,056.90	4,815.26
Valaries J. Ewers (Dump Truck Operator)(6)	2,139.75			16.55	17.19	38,516.06	801.12	16.55	48.41	832.10	38,547.04	2,291.90	17.71	40,589.58	3,754.54
Jerrold L. Elmendorf (Laborer) (6)	788.50			16.12	17.05	14,897.39					14,897.39	2,080.00	17.56	36,524.80	3,378.54
Norman B. Hedderich (Dump Truck Opr) (6)	1,863.50	01/06/06		16.69	17.19	31,996.44	742.70	16.69	44.50	764.95	32,018.69				
Harry H Herron Jr. (Stock Clerk)	2,185.25			17.82	18.51	41,308.37	862.56	17.82	48.40	895.96	41,341.77	2,282.84	19.06	43,510.92	4,024.76
Michael Hurley (Mechanic - Water) (6)	1,112.75			16.55	17.39	19,397.54	675.20	16.55	40.80	709.47	19,431.81	2,080.00			
Joe A. Hutchinson (Dump Truck Opr)	2,343.75			16.69	17.19	45,013.42	667.60	16.69	40.00	687.60	45,033.42	2,664.70	17.71	47,191.83	4,365.24
Michael A. Lannert (Laborer)	2,088.25			16.55	17.05	36,160.59	693.03	16.55	41.87	713.97	36,181.53	2,158.80	17.56	37,908.57	3,506.54
Richard E. McKinley (Leadman Laborer)	2,210.50			17.97	18.51	41,817.62	718.80	17.97	40.00	740.40	41,839.22	2,299.26	19.06	43,823.94	4,053.71
Thomas A. Meyer (Night Dispatcher) (6)	2,016.00			16.69	17.19	34,140.89	667.60	16.69	40.00	687.60	34,160.89	2,080.00	17.71	36,836.80	3,407.40
Kenneth W. Minor (Lead Mechanic)	2,316.00			17.97	18.51	45,402.86	718.80	17.97	40.00	740.40	45,424.46	2,496.29	19.06	47,579.26	4,401.08
Mark E. Morrow (Maint/Relief Operator) (6)	274.00	11/07/05		16.97		5,399.43					5,399.43				
Donald Mosby (Meter Main Labor) (6)	1,780.25			16.88	18.51	33,194.37	714.31	16.88	42.32	783.29	33,263.35	2,080.00			
Randy S. Nottier (Dump Truck Opr)	2,181.25			16.69	17.19	37,829.33	774.00	16.69	46.38	797.19	37,852.52	2,239.79	17.71	39,666.75	3,669.17

EVANSVILLE (INDIANA) WATERWORKS DISTRICT

DETAILED PRO FORMA PAYROLL ANALYSIS

Date: 12 Months Ended 5/31/06

Account: Salaries and Wages

Cutoff: 100%

	TY 5/30/06			CY 2005	CY 2006			CY 2005	1st Pay	Normalized	Normalized	Normalized	Budgeted		9.25%
Name	Hours	Hire Date	Term Date	Pay Rate	Pay Rate	Test Year Total Pay	CY 2006 1st Pay (2)	Pay Rate	Equivalent Hours	1st Pay (3)	Total Pay	Hours	CY2007 Pay Rate	Pro Forma Payroll	Pro Forma CY2007 PERF (1)
Thomas G. Overfield (Flash/Barr Maint)	2,140.50			16.88	17.39	37,759.39	675.20	16.88	40.00	695.60	37,779.79	2,210.09	17.91	39,582.79	3,661.41
Annie M. Phillips (Janitor/Laborer)	2,336.25			16.55	17.05	41,848.95	662.00	16.55	40.00	682.00	41,868.95	2,498.15	17.56	43,867.47	4,057.74
Dale Prevo (Hvy Equip Opr)	2,096.75			17.82	18.35	37,938.89	712.80	17.82	40.00	734.00	37,960.09	2,103.91	18.91	39,785.03	3,680.11
Robert J. Ruder (Laborer)	2,373.25			16.55	17.05	44,422.36	879.22	16.55	53.13	905.78	44,448.92	2,652.08			
Gary R. Stonestreet (Laborer)	2,562.75		04/15/05	16.55	17.05	50,323.40	905.08	16.55	54.69	932.42	50,350.74	3,004.22	17.56	52,754.12	4,879.76
Lawrence Strange (Mechanic) (5)	360.00	03/13/06			17.39	6,260.40					6,260.40	2,080.00	17.91	37,252.80	3,445.88
George W. Utley III (Laborer) (6)	658.25			16.55		12,021.05					12,021.05				
James R. Ward (Hvy Equip Opr)	2,579.25			17.82	18.35	53,594.81	712.80	17.82	40.00	734.00	53,616.01	2,971.63	18.91	56,193.61	5,197.91
Glen Weiss Jr. (5)	48.00			16.55		794.40					794.40				
Nick A. Winiger (Leadman Laborer)	2,427.50			17.97	18.51	48,949.13	889.51	17.97	49.50	916.24	48,975.86	2,691.45	19.06	51,299.12	4,745.17
Jeff Young (Dump Truck Opr) (6)	526.00			17.62	17.19	9,483.67					9,483.67	2,080.00	17.71	36,836.80	3,407.40
Laborer														36,525.00	3,378.56
Marcia K. Acker (Meter Reader) (4)	2,166.25			16.55	17.05	36,830.21					36,830.21	2,197.51	17.56	38,588.22	3,569.41
Charles N. Burlison (Lead Reader/Person)	2,510.00			17.01	17.52	47,391.24	680.40	17.01	40.00	700.80	47,411.64	2,752.62	18.05	49,684.75	4,595.84
WM L. Deatherage (Install/Remove)	2,087.50			16.55	17.05	36,306.67	662.00	16.55	40.00	682.00	36,326.67	2,167.46	17.56	38,060.64	3,520.61
Jerrold L. Elmendorf *(6)	836.00			15.65	17.05	14,903.91	735.92	15.65	47.02	801.75	14,969.74				
Valarie J. Ewers (6)	143.00			16.55		2,563.08					2,563.08				
Timothy V. Greenfield (Install/Remove)	2,302.50			16.55	17.05	40,735.23	864.56	16.55	52.24	890.68	40,761.35	2,432.06	17.56	42,707.00	3,950.40
David L. Grossman (Meter Reader)	2,274.00			16.55	17.05	41,934.07	662.00	16.55	40.00	682.00	41,954.07	2,503.23	17.56	43,956.65	4,065.99
Bradley S. Haskins (Meter Reader)	2,361.00			16.55	17.05	44,404.29	662.00	16.55	40.00	682.00	44,424.29	2,650.61	17.56	46,544.78	4,305.39
John S. Hart II (Install/Remove)	2,080.00			16.55	17.05	34,824.00	662.00	16.55	40.00	682.00	34,844.00	2,079.00	17.56	36,507.20	3,376.92
Michael Hurley (Industrial Meter Reader) (6)	1,034.25			16.55	18.15	18,347.55					18,347.55	2,080.00	18.69	38,875.20	3,595.96
Justin S. Jones (Meter Pick Up)	2,431.50			14.90	16.19	41,712.52	1,301.11	14.90	87.32	1,413.76	41,825.17	2,708.57	17.56	47,562.46	4,399.53
Edward A. Kitzinger (Lead Indust Meter Reader)	2,084.25			17.97	18.51	37,925.78	718.80	17.97	40.00	740.40	37,947.38	2,085.39	19.06	39,747.49	3,676.64
Charles Lefler (Meter Reader)	2,193.00			16.55	17.05	40,550.65	662.00	16.55	40.00	682.00	40,570.65	2,420.68	17.56	42,507.20	3,931.92
David A. Lichlyter (Meter Pick Up)	2,623.75			16.55	17.05	49,273.09	1,062.56	16.55	64.20	1,094.66	49,305.19	2,941.84	17.56	51,658.66	4,778.43
Linda F. Lineback (Night Dispatcher)	2,574.75			16.69	17.19	48,477.83	1,490.80	16.69	89.32	1,535.46	48,522.49	2,871.15	17.71	50,848.13	4,703.45
Brenda L. Martin (Meter Reader)	2,272.00			16.55	17.05	41,872.41	662.00	16.55	40.00	682.00	41,892.41	2,499.55	17.56	43,892.05	4,060.01
Ricky D. Martin (Install/Remove) (6)	24.00	09/23/05		16.55		397.20					397.20				
Edward L. Massey (Nighe emerg Truck)	2,528.00			16.88	17.39	48,090.76	885.44	16.88	52.45	912.19	48,117.51	2,814.84	17.91	50,413.86	4,663.28
John A. Maxwell (Nighe Emerg Truck)	2,390.00			16.88	17.39	44,449.15	1,232.48	16.88	73.01	1,269.72	44,486.39	2,602.43	17.91	46,609.45	4,311.37
Thomas A. Meyer (6)	120.00			16.69		1,986.00					1,986.00				
Rodney E. Miller (Meter Reader)	2,237.50			16.55	17.05	41,062.20	662.00	16.55	40.00	682.00	41,082.20	2,451.21	17.56	43,043.16	3,981.49
Donald Mosby (Meter Main/Laborer) (6)	470.00			16.88	17.76	8,570.02					8,570.02	2,080.00	18.29	38,043.20	3,519.00
Randy Nonweiler (Meter Maint Relief)	2,254.25			14.07	15.35	33,963.55	915.40	14.07	65.06	998.68	34,046.83	2,330.76	17.56	40,928.17	3,785.86
Glenn R. Ray (Night Dispatcher)	2,203.25			17.62	17.19	38,253.91	1,079.36	17.62	61.26	1,053.02	38,227.57	2,192.02	17.71	38,820.73	3,590.92
Raymond Reed Jr. (Meter Reader)	2,343.50			16.55	18.15	43,740.41	662.00	16.55	40.00	726.00	43,804.41	2,543.51	17.56	44,664.12	4,131.43
Robert Ruder (Indust Meter Read - Meter)	40.00			16.55	18.15	726.00					726.00	2,080.00	18.69	38,875.20	3,595.96
Mark T. Samples (Leadman Laborer) (5)	504.00				18.51	8,734.53					8,734.53	2,080.00	19.06	39,644.80	3,667.14
Daryl E. Schafer (Meter Reader)	1,856.25			16.55	17.05	40,922.57	662.00	16.55	40.00	682.00	40,942.57	2,442.87	17.56	42,896.87	3,967.96
Bruce R. Schnabel (Meter Main, Labor) (6)	347.50	02/08/06		17.24	17.76	6,086.58	275.84	17.24	16.00	284.16	6,094.90				
Roseanna F. Schnabel (Install/Remove)	2,208.75			16.55	17.05	38,631.93	662.00	16.55	40.00	682.00	38,651.93	2,306.20	17.56	40,496.89	3,745.96
Dorothy M. Stout (Nig Dispatcher Meter)	2,304.50		01/30/05	16.69	17.19	41,586.64	807.12	16.69	48.36	831.30	41,610.82	2,462.18	17.71	43,605.18	4,033.48
Lawrence Strange (Mechanic- Water) (5)	40.00	03/13/06			17.39	695.60					695.60				
Stephen W. Sursa (Nighe Emerg Truck)	2,125.25			16.88	17.39	38,184.03	952.16	16.88	56.41	980.93	38,212.80				
Jeffrey O. Thomas (Meter Reader)	1,818.50			16.55	17.05	33,216.14	662.00	16.55	40.00	682.00	33,236.14	2,080.00	17.56	36,524.80	3,378.54
George W. Utley III (Collector/Delinq) (6)	1,109.00			16.55	17.05	19,030.14	662.00	16.55	40.00	682.00	19,050.14	2,080.00	17.56	36,524.80	3,378.54
Alan R. Vanderveer (Meter Reader)	2,091.75			16.55	17.05	35,183.12	662.00	16.55	40.00	682.00	35,203.12	2,100.42	17.56	36,883.46	3,411.72
Jeffrey G. Young (Indust Meter Read) (6)	1,604.25			17.62	18.15	28,502.27					28,502.27				
Janitor/Laborer														36,825.00	3,406.31
Meter Maintenance/Relief														36,521.00	3,378.19

EVANSVILLE (INDIANA) WATERWORKS DISTRICT

DETAILED PRO FORMA PAYROLL ANALYSIS

Date: 12 Months Ended 5/31/06

Account: Salaries and Wages

Cutoff: 100%

	TY 5/30/06			CY 2005 Pay	CY 2006 Pay	Test Year	CY 2006	CY 2005 Pay	1st Pay Equivalent	Normalized 1st	Normalized TY 5/30/06	Normalized Equivalent	Budgeted CY2007 Pay	Pro Forma	9.25% Pro Forma CY2007
Name	Hours	Hire Date	Term Date	Rate	Rate	Total Pay	1st Pay (2)	Rate	Hours	Pay (3)	Total Pay	Hours	Rate	Payroll	PERF (1)
Matthew B. Arvay (GIS Director)	2,040.00			32.63	33.61	67,316.95	2,649.75	33.62	78.81	2,648.98	67,316.18	2,037.11	34.61	70,506.00	6,521.81
Shawn E. Devoy (Drafting Tech)	2,269.25			16.69	17.19	41,920.91	799.03	16.69	47.87	822.97	41,944.85	2,481.94	17.71	43,955.22	4,065.86
Carl W. Gist (Instrum& Elec Tech)	2,162.00			18.11	18.65	40,730.66	724.40	18.11	40.00	746.00	40,752.26	2,222.43	19.21	42,692.89	3,949.09
Stewart C. Hadfield (Drafting Tech)	1,980.75			16.69	17.19	33,805.45	667.60	16.69	40.00	687.60	33,825.45	2,001.51	17.71	35,446.67	3,278.82
Donald R. Holcomb (Drafting Tech)	2,485.25			16.69	17.19	47,608.51	667.60	16.69	40.00	687.60	47,628.51	2,818.26	17.71	49,911.30	4,616.79
Robert J. Plymire (Drafting Tech)	2,376.25			16.69	17.19	44,879.44	667.60	16.69	40.00	687.60	44,899.44	2,656.77	17.71	47,051.42	4,352.26
Rick A. Seay (Drafting Tech)	2,557.25			16.69	17.19	48,636.55	934.64	16.69	56.00	962.64	48,664.55	2,879.56	17.71	50,996.99	4,717.22
Total cash payments						3,347,841.11	\$68,176.37			\$70,344.30	\$3,350,009.04			\$3,655,691.42	\$336,331.51
Test year adjustments						38,952.28									
Test year salary and wages						3,386,793.39									
Salary and wages per books						3,388,725.00									
Variance						(\$1,931.61)									
% Variance						-0.06%									

- (1) Board Members do not receive PERF.
- (2) 1st pay of CY 2006 was at 2005 pay rate.
- (3) 1st pay equivalent hours multiplied by CY 2005 pay rate.
- (4) Marcia Acker gets paid in advanced so she does not ever have a 1st pay.
- (5) New Hire in 2005 or 2006 and did not receive a 1st pay of 2005.
- (6) Worked in more than one department.
- (7) Terminated, retired or transferred in 2005 or 2006.

EVANSVILLE WATERWORKS DISTRICT
Evansville, Indiana

ADJUSTMENT 2

-FICA-

EVANSVILLE (INDIANA) WATERWORKS DISTRICT

DETAIL EXPENSE ANALYSIS

Account: Social Security

Cutoff: 100%

Date	Paid To	Invoice	Total	Purification & Treatment Social Security 606-10	Distribution Social Security 606-50	Meter Service Social Security 606-70	Planning Social Security 606-65	Accounting & General Social Security 606-91
6/30/2005	P & T: Social Security		\$3,507.63	\$3,507.63				
7/31/2005	P & T: Social Security		2,759.47	2,759.47				
8/31/2005	P & T: Social Security		2,584.27	2,584.27				
9/30/2005	P & T: Social Security		3,386.69	3,386.69				
10/31/2005	P & T: Social Security		2,747.95	2,747.95				
11/30/2005	P & T: Social Security		2,932.98	2,932.98				
12/31/2005	P & T: Social Security		3,916.63	3,916.63				
12/31/2005	P & T: Social Security		(373.74)	(373.74)				
12/31/2005	P & T: Social Security		865.99	865.99				
1/31/2006	P & T: Social Security		3,861.30	3,861.30				
2/28/2006	P & T: Social Security		3,196.40	3,196.40				
3/31/2006	P & T: Social Security		4,118.57	4,118.57				
4/30/2006	P & T: Social Security		2,951.53	2,951.53				
5/31/2006	P & T: Social Security		2,952.83	2,952.83				
6/30/2005	Distribution: Social Security		8,330.11		\$8,330.11			
7/31/2005	Distribution: Social Security		6,669.16		6,669.16			
8/31/2005	Distribution: Social Security		6,864.18		6,864.18			
9/30/2005	Distribution: Social Security		8,344.05		8,344.05			
10/31/2005	Distribution: Social Security		5,959.91		5,959.91			
11/30/2005	Distribution: Social Security		6,338.48		6,338.48			
12/31/2005	Distribution: Social Security		9,089.93		9,089.93			
12/31/2005	Distribution: Social Security		(1,799.08)		(1,799.08)			
12/31/2005	Distribution: Social Security		1,951.72		1,951.72			
1/31/2006	Distribution: Social Security		6,508.18		6,508.18			
2/28/2006	Distribution: Social Security		6,926.47		6,926.47			
3/31/2006	Distribution: Social Security		7,973.89		7,973.89			
4/30/2006	Distribution: Social Security		6,056.03		6,056.03			
5/31/2006	Distribution: Social Security		5,834.78		5,834.78			
6/30/2005	Meter Service: Social Security		8,094.26			\$8,094.26		
7/31/2005	Meter Service: Social Security		6,624.94			6,624.94		
8/31/2005	Meter Service: Social Security		6,616.62			6,616.62		
9/30/2005	Meter Service: Social Security		8,138.90			8,138.90		
10/31/2005	Meter Service: Social Security		5,854.38			5,854.38		
11/30/2005	Meter Service: Social Security		6,681.20			6,681.20		
12/31/2005	Meter Service: Social Security		8,306.70			8,306.70		
12/31/2005	Meter Service: Social Security		(904.00)			(904.00)		
12/31/2005	Meter Service: Social Security		1,070.24			1,070.24		
1/31/2006	Meter Service: Social Security		6,868.69			6,868.69		
2/28/2006	Meter Service: Social Security		6,352.37			6,352.37		
3/31/2006	Meter Service: Social Security		8,403.12			8,403.12		
4/30/2006	Meter Service: Social Security		6,884.94			6,884.94		
5/31/2006	Meter Service: Social Security		6,737.28			6,737.28		
6/30/2005	Planning: Social Security		2,416.47				\$2,416.47	
7/31/2005	Planning: Social Security		1,937.56				1,937.56	
8/31/2005	Planning: Social Security		2,042.55				2,042.55	
9/30/2005	Planning: Social Security		2,370.39				2,370.39	
10/31/2005	Planning: Social Security		1,756.08				1,756.08	
11/30/2005	Planning: Social Security		1,836.87				1,836.87	
12/31/2005	Planning: Social Security		2,478.07				2,478.07	
12/31/2005	Planning: Social Security		(290.77)				(290.77)	
12/31/2005	Planning: Social Security		(412.65)				(412.65)	
12/31/2005	Planning: Social Security		479.33				479.33	

EVANSVILLE (INDIANA) WATERWORKS DISTRICT

DETAIL EXPENSE ANALYSIS

Account: Social Security

Cutoff: 100%

Date	Paid To	Invoice	Total	Purification & Treatment Social Security 606-10	Distribution Social Security 606-50	Meter Service Social Security 606-70	Planning Social Security 606-65	Accounting & General Social Security 606-91
12/31/2005	Planning: Social Security		580.19				580.19	
1/31/2006	Planning: Social Security		1,828.93				1,828.93	
2/28/2006	Planning: Social Security		1,959.41				1,959.41	
3/31/2006	Planning: Social Security		2,386.95				2,386.95	
4/30/2006	Planning: Social Security		1,808.56				1,808.56	
5/31/2006	Planning: Social Security		1,837.32				1,837.32	
6/30/2005	Accounting & General: Social Security		1,655.58					\$1,655.58
7/31/2005	Accounting & General: Social Security		1,297.91					1,297.91
8/31/2005	Accounting & General: Social Security		1,345.48					1,345.48
9/30/2005	Accounting & General: Social Security		1,655.58					1,655.58
10/31/2005	Accounting & General: Social Security		1,345.48					1,345.48
11/30/2005	Accounting & General: Social Security		1,345.48					1,345.48
12/31/2005	Accounting & General: Social Security		1,706.31					1,706.31
12/31/2005	Accounting & General: Social Security		(449.29)					(449.29)
12/31/2005	Accounting & General: Social Security		(415.61)					(415.61)
12/31/2005	Accounting & General: Social Security		744.86					744.86
12/31/2005	Accounting & General: Social Security		705.65					705.65
1/31/2006	Accounting & General: Social Security		1,568.21					1,568.21
2/28/2006	Accounting & General: Social Security		1,763.72					1,763.72
3/31/2006	Accounting & General: Social Security		1,763.32					1,763.32
4/30/2006	Accounting & General: Social Security		1,763.32					1,763.32
5/31/2006	Accounting & General: Social Security		1,763.32					1,763.32
Total			\$254,760.53	\$39,408.50	\$85,047.81	\$85,729.64	\$25,015.26	\$19,559.32
Total per TB			\$254,760.00	\$39,408.00	\$85,048.00	\$85,729.00	\$25,015.00	\$19,560.00
Variance			\$0.53	\$0.50	(\$0.19)	\$0.64	\$0.26	(\$0.68)

EVANSVILLE WATERWORKS DISTRICT
Evansville, Indiana

ADJUSTMENT 3

-PERF-

(All salaries and wages eligible except Board member's salaries, see payroll worksheets)



143 WEST MARKET STREET
INDIANAPOLIS, IN 46204
TELEPHONE (317) 233-4162
TOLL FREE (888) 526-1687
WWW.PERF.IN.GOV

February 2, 2006

City of Evansville-Water & Sewer Utility 867-999
PO Box 19
Evansville, IN 47740

The actuarial valuation as of June 30, 2005 has been completed. The Board of Directors of the Public Employees Retirement Fund (PERF) has approved your employer contribution rate of 6.25% of gross payroll effective January 1, 2007.

This rate is an increase from the 2006 contribution rate of 5.75%. As discussed in the rate letter sent previously, this adjustment is required to align actuarial assumptions with actual experience. The PERF board concluded that continuing to use the lower contribution rate set in 2005 would be imprudent, lead to a significant under-funding of the real cost of the program and cause large rate increases in the future.

The PERF Board is phasing in incremental rate increases to minimize adverse effects to its employers and to bring the rates back in line with rates prior to 2004. PERF's leadership is concerned with the rate fluctuations employers have endured and is exploring ways to mitigate them. Last June we solicited input from employers regarding ways to better address the impact of annual rate fluctuations. One of the suggestions from many employers was to provide the rates early enough that they may be incorporated into the annual budgeting process. By providing you this information now, more than five months prior to last year, we hope we have helped to provide better planning for such fluctuations.

Enclosed are the original and a copy of your contribution rate. Please acknowledge receipt of this information by signing and returning the copy in the envelope provided. If you have any questions or concerns, please contact our Employer Liaison Manager, at 888-526-1687.

Sincerely,

A handwritten signature in dark ink, appearing to read 'David J. Adams'.

David J. Adams
Executive Director

EVANSVILLE (INDIANA) WATERWORKS DISTRICT

DETAIL EXPENSE ANALYSIS

Account: PERF

Cutoff: 100%

Date	Paid To	Invoice	Total	Purification & Treatment PERF 607-10	Distribution PERF 607-50	Meter Service PERF 607-70	Planning PERF 607-65	Accounting & General PERF 607-91
6/30/2005	P&T: PERF		\$3,943.36	\$3,943.36				
7/14/2005	P&T: PERF		10,094.69	10,094.69				
7/31/2005	P&T: PERF		3,066.08	3,066.08				
7/31/2005	P&T: PERF		(10,094.60)	(10,094.60)				
8/31/2005	P&T: PERF		2,871.41	2,871.41				
9/30/2005	P&T: PERF		3,804.10	3,804.10				
10/20/2005	P&T: PERF		9,741.59	9,741.59				
10/31/2005	P&T: PERF		3,053.28	3,053.28				
10/31/2005	P&T: PERF		(9,741.59)	(9,741.59)				
11/30/2005	P&T: PERF		3,258.87	3,258.87				
12/31/2005	P&T: PERF		4,394.54	4,394.54				
12/31/2005	P&T: PERF		(427.48)	(427.48)				
12/31/2005	P&T: PERF		962.21	962.21				
1/19/2006	P&T: PERF		10,706.69	10,706.69				
1/31/2006	P&T: PERF		4,416.52	4,416.52				
1/31/2006	P&T: PERF		(10,706.69)	(10,706.69)				
2/28/2006	P&T: PERF		3,656.01	3,656.01				
3/31/2006	P&T: PERF		4,818.92	4,818.92				
4/13/2006	P&T: PERF		12,891.45	12,891.45				
4/30/2006	P&T: PERF		3,375.93	3,375.93				
4/30/2006	P&T: PERF		(12,891.45)	(12,891.45)				
5/31/2006	P&T: PERF		3,377.42	3,377.42				
6/30/2005	Distribution: PERF		9,359.64		\$9,359.64			
7/14/2005	Distribution: PERF		22,833.63		22,833.63			
7/31/2005	Distribution: PERF		7,410.18		7,410.18			
7/31/2005	Distribution: PERF		(22,833.63)		(22,833.63)			
8/31/2005	Distribution: PERF		7,626.87		7,626.87			
9/30/2005	Distribution: PERF		9,374.19		9,374.19			
10/20/2005	Distribution: PERF		24,411.24		24,411.24			
10/31/2005	Distribution: PERF		6,622.12		6,622.12			
10/31/2005	Distribution: PERF		(24,411.24)		(24,411.24)			
11/30/2005	Distribution: PERF		7,042.75		7,042.75			
12/31/2005	Distribution: PERF		10,195.14		10,195.14			
12/31/2005	Distribution: PERF		(2,057.77)		(2,057.77)			
12/31/2005	Distribution: PERF		2,168.58		2,168.58			
1/19/2006	Distribution: PERF		23,860.01		23,860.01			
1/31/2006	Distribution: PERF		7,444.00		7,444.00			
1/31/2006	Distribution: PERF		(23,860.01)		(23,860.01)			
2/28/2006	Distribution: PERF		7,922.43		7,922.43			
3/31/2006	Distribution: PERF		9,327.61		9,327.61			
4/13/2006	Distribution: PERF		24,694.04		24,694.04			
4/30/2006	Distribution: PERF		6,926.83		6,926.83			
4/30/2006	Distribution: PERF		(24,694.04)		(24,694.04)			
5/31/2006	Distribution: PERF		6,673.77		6,673.77			
6/30/2005	Meter Service: PERF		9,098.85			\$9,098.85		
7/14/2005	Meter Service: PERF		23,146.98			23,146.98		
7/31/2005	Meter Service: PERF		7,361.04			7,361.04		
7/31/2005	Meter Service: PERF		(23,146.98)			(23,146.98)		
8/31/2005	Meter Service: PERF		7,351.80			7,351.80		
9/30/2005	Meter Service: PERF		9,143.90			9,143.90		
10/20/2005	Meter Service: PERF		23,856.74			23,856.74		

EVANSVILLE (INDIANA) WATERWORKS DISTRICT

DETAIL EXPENSE ANALYSIS

Account: PERF

Cutoff: 100%

Date	Paid To	Invoice	Total	Purification & Treatment	Distribution	Meter Service	Planning	Accounting & General
				PERF 607-10	PERF 607-50	PERF 607-70	PERF 607-65	PERF 607-91
10/31/2005	Meter Service: PERF		6,504.86			6,504.86		
10/31/2005	Meter Service: PERF		(23,856.74)			(23,856.74)		
11/30/2005	Meter Service: PERF		7,423.55			7,423.55		
12/31/2005	Meter Service: PERF		9,322.46			9,322.46		
12/31/2005	Meter Service: PERF		(1,033.98)			(1,033.98)		
12/31/2005	Meter Service: PERF		1,189.16			1,189.16		
1/19/2006	Meter Service: PERF		23,250.87			23,250.87		
1/31/2006	Meter Service: PERF		7,856.35			7,856.35		
1/31/2006	Meter Service: PERF		(23,250.87)			(23,250.87)		
2/28/2006	Meter Service: PERF		7,265.78			7,265.78		
3/31/2006	Meter Service: PERF		9,820.65			9,820.65		
4/13/2006	Meter Service: PERF		24,942.78			24,942.78		
4/30/2006	Meter Service: PERF		7,874.93			7,874.93		
4/30/2006	Meter Service: PERF		(24,942.78)			(24,942.78)		
5/31/2006	Meter Service: PERF		7,706.04			7,706.04		
6/30/2005	Planning: PERF		2,715.59				\$2,715.59	
7/14/2005	Planning: PERF		6,746.76				6,746.76	
7/31/2005	Planning: PERF		2,152.84				2,152.84	
7/31/2005	Planning: PERF		(6,746.76)				(6,746.76)	
8/31/2005	Planning: PERF		2,269.50				2,269.50	
9/30/2005	Planning: PERF		2,663.68				2,663.68	
10/20/2005	Planning: PERF		7,086.02				7,086.02	
10/31/2005	Planning: PERF		1,951.20				1,951.20	
10/31/2005	Planning: PERF		(7,086.02)				(7,086.02)	
11/30/2005	Planning: PERF		2,040.97				2,040.97	
12/31/2005	Planning: PERF		2,780.44				2,780.44	
12/31/2005	Planning: PERF		(332.58)				(332.58)	
12/31/2005	Planning: PERF		(471.98)				(471.98)	
12/31/2005	Planning: PERF		532.59				532.59	
12/31/2005	Planning: PERF		644.65				644.65	
1/19/2006	Planning: PERF		6,772.61				6,772.61	
1/31/2006	Planning: PERF		2,091.91				2,091.91	
1/31/2006	Planning: PERF		(6,772.61)				(6,772.61)	
2/28/2006	Planning: PERF		2,241.16				2,241.16	
3/31/2006	Planning: PERF		2,789.92				2,789.92	
4/13/2006	Planning: PERF		7,122.99				7,122.99	
4/30/2006	Planning: PERF		2,068.61				2,068.61	
4/30/2006	Planning: PERF		(7,122.99)				(7,122.99)	
5/31/2006	Planning: PERF		2,101.51				2,101.51	
6/30/2005	Accounting & General: PERF		1,862.05					\$1,862.05
7/14/2005	Accounting & General: PERF		4,850.44					4,850.44
7/31/2005	Accounting & General: PERF		1,442.12					1,442.12
7/31/2005	Accounting & General: PERF		(4,850.44)					(4,850.44)
8/31/2005	Accounting & General: PERF		1,494.98					1,494.98
9/30/2005	Accounting & General: PERF		1,859.77					1,859.77
10/20/2005	Accounting & General: PERF		4,796.87					4,796.87
10/31/2005	Accounting & General: PERF		1,494.98					1,494.98
10/31/2005	Accounting & General: PERF		(4,796.87)					(4,796.87)
11/30/2005	Accounting & General: PERF		1,494.98					1,494.98
12/31/2005	Accounting & General: PERF		1,915.46					1,915.46
12/31/2005	Accounting & General: PERF		(513.90)					(513.90)
12/31/2005	Accounting & General: PERF		(475.37)					(475.37)
12/31/2005	Accounting & General: PERF		827.62					827.62
12/31/2005	Accounting & General: PERF		784.05					784.05
1/19/2006	Accounting & General: PERF		4,905.42					4,905.42
1/31/2006	Accounting & General: PERF		1,793.70					1,793.70
1/31/2006	Accounting & General: PERF		(4,905.42)					(4,905.42)
2/28/2006	Accounting & General: PERF		2,017.33					2,017.33
3/31/2006	Accounting & General: PERF		2,066.17					2,066.17
4/13/2006	Accounting & General: PERF		5,877.20					5,877.20
4/30/2006	Accounting & General: PERF		2,016.87					2,016.87
4/30/2006	Accounting & General: PERF		(5,877.20)					(5,877.20)
5/31/2006	Accounting & General: PERF		2,016.87					2,016.87
				\$287,830.68	\$44,571.26	\$96,036.34	\$96,885.39	\$28,240.01
				\$287,832.00	\$44,571.00	\$96,037.00	\$96,886.00	\$28,240.00
				(\$1.32)	\$0.26	(\$0.66)	(\$0.61)	\$0.01
Total per TB				\$287,832.00	\$44,571.00	\$96,037.00	\$96,886.00	\$28,240.00
Variance				(\$1.32)	\$0.26	(\$0.66)	(\$0.61)	\$0.01

8

EVANSVILLE WATERWORKS DISTRICT
Evansville, Indiana

ADJUSTMENT 4

-Health and Life Insurance-

(For Pro Forma Amount See Utility Budget)

EVANSVILLE (INDIANA) WATERWORKS DISTRICT

DETAIL EXPENSE ANALYSIS

Account: Health Insurance

Cutoff: 100%

Date	Paid To	Invoice	Total	Purification & Treatment Health Insurance 604-10	Distribution Health Insurance 604-50	Meter Service Health Insurance 604-70	Planning Health Insurance 604-65	Accounting & General Health Insurance 604-91
6/30/2005	P&T: Health Insurance		\$11,555.92	\$11,555.92				
7/7/2005	P&T: Health Insurance		69,335.50	69,335.50				
7/31/2005	P&T: Health Insurance		11,555.90	11,555.90				
7/31/2005	P&T: Health Insurance		(69,335.50)	(69,335.50)				
8/31/2005	P&T: Health Insurance		11,555.90	11,555.90				
9/30/2005	P&T: Health Insurance		11,555.90	11,555.90				
10/31/2005	P&T: Health Insurance		11,555.90	11,555.90				
11/30/2005	P&T: Health Insurance		11,555.90	11,555.90				
12/8/2005	P&T: Health Insurance		69,335.50	69,335.50				
12/31/2005	P&T: Health Insurance		11,555.98	11,555.98				
12/31/2005	P&T: Health Insurance		(69,335.50)	(69,335.50)				
1/31/2006	P&T: Health Insurance		12,248.00	12,248.00				
2/28/2006	P&T: Health Insurance		12,248.00	12,248.00				
3/31/2006	P&T: Health Insurance		12,248.00	12,248.00				
4/20/2006	P&T: Health Insurance		36,744.50	36,744.50				
4/30/2006	P&T: Health Insurance		12,248.67	12,248.67				
4/30/2006	P&T: Health Insurance		(36,744.50)	(36,744.50)				
5/31/2006	P&T: Health Insurance		12,248.17	12,248.17				
6/30/2005	Distribution: Health Insurance		23,342.08		\$23,342.08			
7/7/2005	Distribution: Health Insurance		140,052.10		140,052.10			
7/31/2005	Distribution: Health Insurance		23,342.10		23,342.10			
7/31/2005	Distribution: Health Insurance		(140,052.50)		(140,052.50)			
8/31/2005	Distribution: Health Insurance		23,342.10		23,342.10			
9/30/2005	Distribution: Health Insurance		23,342.10		23,342.10			
10/31/2005	Distribution: Health Insurance		23,342.10		23,342.10			
11/30/2005	Distribution: Health Insurance		23,342.10		23,342.10			
12/8/2005	Distribution: Health Insurance		140,052.50		140,052.50			
12/31/2005	Distribution: Health Insurance		23,342.02		23,342.02			
12/31/2005	Distribution: Health Insurance		(140,052.50)		(140,052.50)			
1/31/2006	Distribution: Health Insurance		25,439.00		25,439.00			
2/28/2006	Distribution: Health Insurance		25,439.00		25,439.00			
3/31/2006	Distribution: Health Insurance		25,439.00		25,439.00			
4/20/2006	Distribution: Health Insurance		76,315.50		76,315.50			
4/30/2006	Distribution: Health Insurance		25,437.00		25,437.00			
4/30/2006	Distribution: Health Insurance		(76,315.50)		(76,315.50)			
5/31/2006	Distribution: Health Insurance		25,438.50		25,438.50			
6/30/2005	Meter Service: Health Insurance		27,481.08			\$27,481.08		
7/7/2005	Meter Service: Health Insurance		164,886.50			164,886.50		
7/31/2005	Meter Service: Health Insurance		27,481.10			27,481.10		
7/31/2005	Meter Service: Health Insurance		(164,886.50)			(164,886.50)		
8/31/2005	Meter Service: Health Insurance		27,481.10			27,481.10		
9/30/2005	Meter Service: Health Insurance		27,481.10			27,481.10		
10/31/2005	Meter Service: Health Insurance		27,481.10			27,481.10		
11/30/2005	Meter Service: Health Insurance		27,481.10			27,481.10		
12/8/2005	Meter Service: Health Insurance		164,886.50			164,886.50		
12/31/2005	Meter Service: Health Insurance		27,481.10			27,481.10		
12/31/2005	Meter Service: Health Insurance		(164,886.50)			(164,886.50)		
1/31/2006	Meter Service: Health Insurance		28,265.00			28,265.00		
2/28/2006	Meter Service: Health Insurance		28,265.00			28,265.00		
3/31/2006	Meter Service: Health Insurance		28,265.00			28,265.00		
4/20/2006	Meter Service: Health Insurance		84,795.00			84,795.00		
4/30/2006	Meter Service: Health Insurance		28,265.00			28,265.00		

EVANSVILLE (INDIANA) WATERWORKS DISTRICT

DETAIL EXPENSE ANALYSIS

Account: Health Insurance

Cutoff: 100%

Date	Paid To	Invoice	Total	Purification & Treatment Health Insurance 604-10	Distribution Health Insurance 604-50	Meter Service Health Insurance 604-70	Planning Health Insurance 604-65	Accounting & General Health Insurance 604-91
4/30/2006	Meter Service: Health Insurance		(84,795.00)			(84,795.00)		
5/31/2006	Meter Service: Health Insurance		28,265.00			28,265.00		
6/30/2005	Planning: Health Insurance		6,222.42				\$6,222.42	
7/7/2005	Planning: Health Insurance		37,334.50				37,334.50	
7/31/2005	Planning: Health Insurance		6,222.40				6,222.40	
7/31/2005	Planning: Health Insurance		(37,334.50)				(37,334.50)	
8/31/2005	Planning: Health Insurance		6,222.40				6,222.40	
9/30/2005	Planning: Health Insurance		6,222.40				6,222.40	
10/31/2005	Planning: Health Insurance		6,222.40				6,222.40	
11/30/2005	Planning: Health Insurance		6,222.40				6,222.40	
12/8/2005	Planning: Health Insurance		37,334.50				37,334.50	
12/31/2005	Planning: Health Insurance		6,222.48				6,222.48	
12/31/2005	Planning: Health Insurance		(37,334.50)				(37,334.50)	
1/31/2006	Planning: Health Insurance		6,595.00				6,595.00	
2/28/2006	Planning: Health Insurance		6,595.00				6,595.00	
3/31/2006	Planning: Health Insurance		6,595.00				6,595.00	
4/20/2006	Planning: Health Insurance		19,785.50				19,785.50	
4/30/2006	Planning: Health Insurance		6,595.67				6,595.67	
4/30/2006	Planning: Health Insurance		(19,785.50)				(19,785.50)	
5/31/2006	Planning: Health Insurance		6,595.17				6,595.17	
6/30/2005	Accounting & General: Health Insurance		3,555.67					\$3,555.67
7/7/2005	Accounting & General: Health Insurance		21,334.00					21,334.00
7/31/2005	Accounting & General: Health Insurance		3,555.65					3,555.65
7/31/2005	Accounting & General: Health Insurance		(21,334.00)					(21,334.00)
8/31/2005	Accounting & General: Health Insurance		3,555.65					3,555.65
9/30/2005	Accounting & General: Health Insurance		3,555.65					3,555.65
10/31/2005	Accounting & General: Health Insurance		3,555.65					3,555.65
11/30/2005	Accounting & General: Health Insurance		3,555.65					3,555.65
12/8/2005	Accounting & General: Health Insurance		21,334.00					21,334.00
12/31/2005	Accounting & General: Health Insurance		3,555.73					3,555.73
12/31/2005	Accounting & General: Health Insurance		(21,334.00)					(21,334.00)
1/31/2006	Accounting & General: Health Insurance		4,711.00					4,711.00
2/28/2006	Accounting & General: Health Insurance		4,711.00					4,711.00
3/31/2006	Accounting & General: Health Insurance		4,711.00					4,711.00
4/20/2006	Accounting & General: Health Insurance		14,132.50					14,132.50
4/30/2006	Accounting & General: Health Insurance		4,710.33					4,710.33
4/30/2006	Accounting & General: Health Insurance		(14,132.50)					(14,132.50)
5/31/2006	Accounting & General: Health Insurance		4,710.83					4,710.83
Total			\$891,388.17	\$142,132.24	\$290,586.70	\$333,692.68	\$76,532.74	\$48,443.81
Total per TB			\$891,390.00	\$142,132.00	\$290,588.00	\$333,693.00	\$76,533.00	\$48,444.00
Variance			(\$1.83)	\$0.24	(\$1.30)	(\$0.32)	(\$0.26)	(\$0.19)

EVANSVILLE (INDIANA) WATERWORKS DISTRICT

DETAIL EXPENSE ANALYSIS

Account: Life Insurance

Cutoff: 100%

Date	Paid To	Invoice	Total	Purification & Treatment Life Insurance 605-10	Distribution Life Insurance 605-50	Meter Service Life Insurance 605-70	Planning Life Insurance 605-65	Accounting & General Life Insurance 605-91
6/30/2005	P & T: Life Insurance		\$167.92	\$167.92				
7/7/2005	P & T: Life Insurance		1,007.50	1,007.50				
7/31/2005	P & T: Life Insurance		167.90	167.90				
7/31/2005	P & T: Life Insurance		(1,007.50)	(1,007.50)				
8/31/2005	P & T: Life Insurance		167.90	167.90				
9/30/2005	P & T: Life Insurance		167.90	167.90				
10/31/2005	P & T: Life Insurance		167.90	167.90				
11/30/2005	P & T: Life Insurance		167.90	167.90				
12/8/2005	P & T: Life Insurance		1,007.50	1,007.50				
12/31/2005	P & T: Life Insurance		167.98	167.98				
12/31/2005	P & T: Life Insurance		(1,007.50)	(1,007.50)				
1/31/2006	P & T: Life Insurance		135.00	135.00				
2/28/2006	P & T: Life Insurance		135.00	135.00				
3/31/2006	P & T: Life Insurance		135.00	135.00				
4/20/2006	P & T: Life Insurance		406.25	406.25				
4/30/2006	P & T: Life Insurance		136.67	136.67				
4/30/2006	P & T: Life Insurance		(406.25)	(406.25)				
5/31/2006	P & T: Life Insurance		135.42	135.42				
6/30/2005	Distribution: Life Insurance		348.75		\$348.75			
7/7/2005	Distribution: Life Insurance		2,092.50		2,092.50			
7/31/2005	Distribution: Life Insurance		348.75		348.75			
7/31/2005	Distribution: Life Insurance		(2,092.50)		(2,092.50)			
8/31/2005	Distribution: Life Insurance		348.75		348.75			
9/30/2005	Distribution: Life Insurance		348.75		348.75			
10/31/2005	Distribution: Life Insurance		348.75		348.75			
11/30/2005	Distribution: Life Insurance		348.75		348.75			
12/8/2005	Distribution: Life Insurance		2,092.50		2,092.50			
12/31/2005	Distribution: Life Insurance		348.75		348.75			
12/31/2005	Distribution: Life Insurance		(2,092.50)		(2,092.50)			
1/31/2006	Distribution: Life Insurance		266.00		266.00			
2/28/2006	Distribution: Life Insurance		266.00		266.00			
3/31/2006	Distribution: Life Insurance		288.00		288.00			
4/20/2006	Distribution: Life Insurance		843.75		843.75			
4/30/2006	Distribution: Life Insurance		305.00		305.00			
4/30/2006	Distribution: Life Insurance		(843.75)		(843.75)			
5/31/2006	Distribution: Life Insurance		281.25		281.25			
6/30/2005	Meter Service: Life Insurance		387.50			\$387.50		
7/7/2005	Meter Service: Life Insurance		2,325.00			2,325.00		
7/31/2005	Meter Service: Life Insurance		387.50			387.50		
7/31/2005	Meter Service: Life Insurance		(2,325.00)			(2,325.00)		
8/31/2005	Meter Service: Life Insurance		387.50			387.50		
9/30/2005	Meter Service: Life Insurance		387.50			387.50		
10/31/2005	Meter Service: Life Insurance		387.50			387.50		
11/30/2005	Meter Service: Life Insurance		387.50			387.50		
12/8/2005	Meter Service: Life Insurance		2,325.00			2,325.00		
12/31/2005	Meter Service: Life Insurance		387.50			387.50		
12/31/2005	Meter Service: Life Insurance		(2,325.00)			(2,325.00)		
1/31/2006	Meter Service: Life Insurance		313.00			313.00		
2/28/2006	Meter Service: Life Insurance		313.00			313.00		
3/31/2006	Meter Service: Life Insurance		313.00			313.00		
4/20/2006	Meter Service: Life Insurance		937.50			937.50		
4/30/2006	Meter Service: Life Insurance		311.00			311.00		

EVANSVILLE (INDIANA) WATERWORKS DISTRICT

DETAIL EXPENSE ANALYSIS

Account: Life Insurance

Cutoff: 100%

Date	Paid To	Invoice	Total	Purification & Treatment Life Insurance 605-10	Distribution Life Insurance 605-50	Meter Service Life Insurance 605-70	Planning Life Insurance 605-65	Accounting & General Life Insurance 605-91
4/30/2006	Meter Service: Life Insurance		(937.50)			(937.50)		
5/31/2006	Meter Service: Life Insurance		312.50			312.50		
6/30/2005	Planning: Life Insurance		90.42				\$90.42	
7/7/2005	Planning: Life Insurance		542.50				542.50	
7/31/2005	Planning: Life Insurance		90.40				90.40	
7/31/2005	Planning: Life Insurance		(542.50)				(542.50)	
8/31/2005	Planning: Life Insurance		90.40				90.40	
9/30/2005	Planning: Life Insurance		90.40				90.40	
10/31/2005	Planning: Life Insurance		90.40				90.40	
11/30/2005	Planning: Life Insurance		90.40				90.40	
12/8/2005	Planning: Life Insurance		542.50				542.50	
12/31/2005	Planning: Life Insurance		90.48				90.48	
12/31/2005	Planning: Life Insurance		(542.50)				(542.50)	
1/31/2006	Planning: Life Insurance		73.00				73.00	
2/28/2006	Planning: Life Insurance		73.00				73.00	
3/31/2006	Planning: Life Insurance		218.75				218.75	
4/20/2006	Planning: Life Insurance		72.65				72.65	
4/30/2006	Planning: Life Insurance		(218.75)				(218.75)	
5/31/2006	Planning: Life Insurance		72.90				72.90	
6/30/2005	Accounting & General: Life Insurance		51.67					\$51.67
7/7/2005	Accounting & General: Life Insurance		310.00					310.00
7/31/2005	Accounting & General: Life Insurance		51.65					51.65
7/31/2005	Accounting & General: Life Insurance		(310.00)					(310.00)
8/31/2005	Accounting & General: Life Insurance		51.65					51.65
9/30/2005	Accounting & General: Life Insurance		51.65					51.65
10/31/2005	Accounting & General: Life Insurance		51.65					51.65
11/30/2005	Accounting & General: Life Insurance		51.65					51.65
12/8/2005	Accounting & General: Life Insurance		310.00					310.00
12/31/2005	Accounting & General: Life Insurance		51.73					51.73
12/31/2005	Accounting & General: Life Insurance		(310.00)					(310.00)
1/31/2006	Accounting & General: Life Insurance		52.00					52.00
2/28/2006	Accounting & General: Life Insurance		52.00					52.00
3/31/2006	Accounting & General: Life Insurance		52.00					52.00
4/20/2006	Accounting & General: Life Insurance		156.25					156.25
4/30/2006	Accounting & General: Life Insurance		52.33					52.33
4/30/2006	Accounting & General: Life Insurance		(156.25)					(156.25)
5/31/2006	Accounting & General: Life Insurance		52.08					52.08
Total			\$11,594.50	\$1,852.49	\$3,847.50	\$4,275.00	\$997.45	\$622.06
Total per TB			\$11,594.00	\$1,852.00	\$3,847.00	\$4,275.00	\$998.00	\$622.00
Variance			\$0.50	\$0.49	\$0.50	\$0.00	(\$0.55)	\$0.06

EVANSVILLE WATERWORKS DISTRICT
Evansville, Indiana

ADJUSTMENT 5

-Workman's Compensation-

(For Pro Forma Amount See Utility Budget)

EVANSVILLE (INDIANA) WATERWORKS DISTRICT

DETAIL EXPENSE ANALYSIS

Account: Worker's Comp

Cutoff: 100%

Date	Paid To	Invoice	Total	Purification & Treatment Worker's Comp 608-10	Distribution Worker's Comp 608-50	Meter Service Worker's Comp 608-70	Planning Worker's Comp 608-65	Accounting & General Worker's Comp 608-91
6/30/2005	P & T: Worker's Comp		\$572.83	\$572.83				
7/7/2005	P & T: Worker's Comp		6,874.00	6,874.00				
7/31/2005	P & T: Worker's Comp		572.83	572.83				
7/31/2005	P & T: Worker's Comp		(3,436.98)	(3,436.98)				
7/31/2005	P & T: Worker's Comp		(3,437.02)	(3,437.02)				
8/31/2005	P & T: Worker's Comp		572.83	572.83				
9/30/2005	P & T: Worker's Comp		572.83	572.83				
10/31/2005	P & T: Worker's Comp		572.83	572.83				
11/30/2005	P & T: Worker's Comp		572.83	572.83				
12/31/2005	P & T: Worker's Comp		572.83	572.83				
1/31/2006	P & T: Worker's Comp		572.87	572.87				
2/28/2006	P & T: Worker's Comp		572.00	572.00				
3/31/2006	P & T: Worker's Comp		572.00	572.00				
4/30/2006	P & T: Worker's Comp		574.50	574.50				
5/31/2006	P & T: Worker's Comp		572.00	572.00				
6/30/2005	Distribution: Worker's Comp		1,321.33		\$1,321.33			
7/7/2005	Distribution: Worker's Comp		15,856.00		15,856.00			
7/31/2005	Distribution: Worker's Comp		1,321.33		1,321.33			
7/31/2005	Distribution: Worker's Comp		(7,927.98)		(7,927.98)			
7/31/2005	Distribution: Worker's Comp		(7,928.02)		(7,928.02)			
8/31/2005	Distribution: Worker's Comp		1,321.33		1,321.33			
9/30/2005	Distribution: Worker's Comp		1,321.33		1,321.33			
10/31/2005	Distribution: Worker's Comp		1,321.33		1,321.33			
11/30/2005	Distribution: Worker's Comp		1,321.33		1,321.33			
12/31/2005	Distribution: Worker's Comp		1,321.33		1,321.33			
1/31/2006	Distribution: Worker's Comp		1,321.37		1,321.37			
2/28/2006	Distribution: Worker's Comp		1,321.00		1,321.00			
3/31/2006	Distribution: Worker's Comp		1,321.00		1,321.00			
4/30/2006	Distribution: Worker's Comp		1,322.00		1,322.00			
5/31/2006	Distribution: Worker's Comp		1,321.00		1,321.00			
6/30/2005	Meter Service: Worker's Comp		1,284.67			\$1,284.67		
7/7/2005	Meter Service: Worker's Comp		15,416.00			15,416.00		
7/31/2005	Meter Service: Worker's Comp		1,284.67			1,284.67		
7/31/2005	Meter Service: Worker's Comp		(7,708.02)			(7,708.02)		
7/31/2005	Meter Service: Worker's Comp		(7,707.98)			(7,707.98)		
8/31/2005	Meter Service: Worker's Comp		1,284.67			1,284.67		
9/30/2005	Meter Service: Worker's Comp		1,284.67			1,284.67		
10/31/2005	Meter Service: Worker's Comp		1,284.67			1,284.67		
11/30/2005	Meter Service: Worker's Comp		1,284.67			1,284.67		
12/31/2005	Meter Service: Worker's Comp		1,284.67			1,284.67		
1/31/2006	Meter Service: Worker's Comp		1,284.63			1,284.63		
2/28/2006	Meter Service: Worker's Comp		1,284.00			1,284.00		
3/31/2006	Meter Service: Worker's Comp		1,284.00			1,284.00		
4/30/2006	Meter Service: Worker's Comp		1,286.00			1,286.00		
5/31/2006	Meter Service: Worker's Comp		1,284.00			1,284.00		
6/30/2005	Planning: Worker's Comp		346.17				\$346.17	
7/7/2005	Planning: Worker's Comp		4,154.00				4,154.00	
7/31/2005	Planning: Worker's Comp		346.17				346.17	
7/31/2005	Planning: Worker's Comp		(2,077.02)				(2,077.02)	
7/31/2005	Planning: Worker's Comp		(2,076.98)				(2,076.98)	
8/31/2005	Planning: Worker's Comp		346.17				346.17	
9/30/2005	Planning: Worker's Comp		346.17				346.17	

EVANSVILLE (INDIANA) WATERWORKS DISTRICT

DETAIL EXPENSE ANALYSIS

Account: Worker's Comp

Cutoff: 100%

Date	Paid To	Invoice	Total	Purification & Treatment Worker's Comp 608-10	Distribution Worker's Comp 608-50	Meter Service Worker's Comp 608-70	Planning Worker's Comp 608-65	Accounting & General Worker's Comp 608-91
10/31/2005	Planning: Worker's Comp		346.17				346.17	
11/30/2005	Planning: Worker's Comp		346.17				346.17	
12/31/2005	Planning: Worker's Comp		346.17				346.17	
1/31/2006	Planning: Worker's Comp		346.13				346.13	
2/28/2006	Planning: Worker's Comp		346.00				346.00	
3/31/2006	Planning: Worker's Comp		346.00				346.00	
4/30/2006	Planning: Worker's Comp		346.50				346.50	
5/31/2006	Planning: Worker's Comp		346.00				346.00	
6/30/2005	Accounting & General: Worker's Comp		25.50					\$25.50
7/7/2005	Accounting & General: Worker's Comp		306.00					306.00
7/31/2005	Accounting & General: Worker's Comp		25.50					25.50
7/31/2005	Accounting & General: Worker's Comp		(153.00)					(153.00)
7/31/2005	Accounting & General: Worker's Comp		(153.00)					(153.00)
8/31/2005	Accounting & General: Worker's Comp		25.50					25.50
9/30/2005	Accounting & General: Worker's Comp		25.50					25.50
10/31/2005	Accounting & General: Worker's Comp		25.50					25.50
11/30/2005	Accounting & General: Worker's Comp		25.50					25.50
12/31/2005	Accounting & General: Worker's Comp		25.50					25.50
1/31/2006	Accounting & General: Worker's Comp		25.50					25.50
2/28/2006	Accounting & General: Worker's Comp		31.00					31.00
3/31/2006	Accounting & General: Worker's Comp		129.00					129.00
4/30/2006	Accounting & General: Worker's Comp		79.00					79.00
5/31/2006	Accounting & General: Worker's Comp		31.00					31.00
Total			\$42,772.00	\$6,873.18	\$15,855.68	\$15,415.32	\$4,153.82	\$474.00
Total per TB			\$42,771.00	\$6,872.00	\$15,855.00	\$15,416.00	\$4,154.00	\$474.00
Variance			\$1.00	\$1.18	\$0.68	(\$0.68)	(\$0.18)	\$0.00

EVANSVILLE WATERWORKS DISTRICT
Evansville, Indiana

ADJUSTMENT 6

-Teamster's scholarship fund-

(For Pro Forma Amount See Utility Budget)

EVANSVILLE (INDIANA) WATERWORKS DISTRICT

DETAIL EXPENSE ANALYSIS

Account: Teamster's Scholarship Fund

Cutoff: 100%

Date	Paid To	Invoice	Total	Purification & Treatment	Distribution	Meter Service	Planning
				Teamster's Scholarship Fund 603-10	Teamster's Scholarship Fund 603-50	Teamster's Scholarship Fund 603-70	Teamster's Scholarship Fund 603-65
7/28/2005	P & T: Teamster's		338.00	338.00			
10/20/2005	P & T: Teamster's		338.00	338.00			
2/2/2006	P & T: Teamster's		338.00	338.00			
4/20/2006	P & T: Teamster's		338.00	338.00			
7/28/2005	Distribution: Teamster's		780.00		780.00		
10/20/2005	Distribution: Teamster's		780.00		780.00		
2/2/2006	Distribution: Teamster's		624.00		624.00		
4/20/2006	Distribution: Teamster's		624.00		624.00		
7/28/2005	Meter Service: Teamster's		780.00			780.00	
10/20/2005	Meter Service: Teamster's		780.00			780.00	
2/2/2006	Meter Service: Teamster's		780.00			780.00	
4/20/2006	Meter Service: Teamster's		780.00			780.00	
7/28/2005	Planning: Teamster's		182.00				182.00
10/20/2005	Planning: Teamster's		182.00				182.00
2/2/2006	Planning: Teamster's		130.00				130.00
4/20/2006	Planning: Teamster's		130.00				130.00
Total			7,904.00	1,352.00	2,808.00	3,120.00	624.00
Total per TB			8,122.00	1,352.00	2,808.00	3,120.00	842.00
Variance			(\$218.00)	\$0.00	\$0.00	\$0.00	(\$218.00)

EVANSVILLE WATERWORKS DISTRICT
Evansville, Indiana

ADJUSTMENT 7

-Periodic Maintenance-

(As Provided by American Water, Inc.)

EVANSVILLE (INDIANA) MUNICIPAL WATER UTILITY

SCHEDULE OF PRO FORMA TANK MAINTENANCE EXPENSES
AND TANK CLEANING AND INSPECTION ALLOWANCES

<u>Tank Number</u>	<u>Location</u>	<u>Gallons</u>	<u>Pro Forma Annual Inspection Cost (1)</u>
1	Lincoln Ave.	500,000	\$4,000
2	Volkman	1,500,000	5,000
3	Darmstadt	1,000,000	5,000
4	Campground Res.	20,000,000	6,000
5	Killian Res	4,000,000	6,000
6	Upper Mt. Vernon	500,000	4,000
7	Grim Rd.	500,000	<u>4,000</u>
	Average Cost All Tanks		4,857
	Times two tanks per year		<u>2</u>
	Total Allowance for Tank Maintenance		<u><u>\$9,714</u></u>

(1) Based on information from American Water, Inc.

EVANSVILLE WATERWORKS DISTRICT
Evansville, Indiana

ADJUSTMENT 8

-Non-recurring Items-

EVANSVILLE (INDIANA) WATERWORKS DISTRICT

DETAIL EXPENSE ANALYSIS

Account: Miscellaneous

Cutoff: \$1,000

Date	Paid To	Invoice	Amount	Misc. Expense 921-03	Uncollectible Accounts 904-00	RCE State Board of Accounts 928-01	Description
6/30/2005	ESRI		\$18,111.99	\$18,111.99			GIS software maintenance contract
7/31/2005	Hinderliter Environmental, Inc.		11,035.63	11,035.63			Removal of fuel tanks - JE# 29 in Jul.
1/31/2006	ESRI		17,825.00	17,825.00			Recurring GIS maintenance agreement
1/31/2006	TDC Group		2,000.00	2,000.00			Recurring GIS maintenance agreement
2/28/2006	Hinderliter Environmental, Inc.		4,107.55	4,107.55			Removal of fuel tanks from Allen's Lane - JE# 28
2/28/2006	Hinderliter Environmental, Inc.		2,231.70	2,231.70			Removal of fuel tanks from Allen's Lane - JE# 28
2/28/2006	Hinderliter Environmental, Inc.		1,248.25	1,248.25			Removal of fuel tanks from Allen's Lane - JE# 28
2/28/2006	Hinderliter Environmental, Inc.		885.85	885.85			Removal of fuel tanks from Allen's Lane - JE# 28
2/28/2006	Hydraserve, Inc		26,650.00	26,650.00			Removal of fuel tanks from Allen's Lane - JE# 28
3/31/2006	Plumbers Supply Company		682.50	682.50			Oasis Water Coolers
3/31/2006	The Home Depot		630.00	630.00			Counter base - filtration
3/31/2006	Hydraserve, Inc		(26,650.00)	(26,650.00)			Filter Plant renovation JE #31
4/30/2006	Kight Custom Millwork & Laminate		596.00	596.00			Counter top
5/31/2006	Hinderliter Environmental, Inc.		1,248.45	1,248.45			Sampling
5/31/2006	ASAP Software		475.68	475.68			Software license
12/31/2005			49,235.40		\$49,235.40		
12/31/2005			5,276.63		5,276.63		
1/31/2006			(60.00)		(60.00)		
12/31/2005	State Board of Accounts		5,500.00			\$5,500.00	
Total			\$121,030.63	\$61,078.60	\$54,452.03	\$5,500.00	
Total per TB			\$121,030.00	\$61,078.00	\$54,452.00	\$5,500.00	
Variance			\$0.63	\$0.60	\$0.03	\$0.00	

ACCOUNTS PAYABLE VOUCHER

14550

TO Flinderlite Environmental

ADDRESS _____

P.O.#
23770

Invoice Date	Invoice Number	Items	Amount
		Remediation of paved area following tank removal at Allens Lane	PAID
		Invoice # 2436-F3 (1/2 invoice total water / 1/2 sewer)	JUL 14 2005 DEPT. OF WATER WORKS Check # 545722
12/1	331-071		5,505.17

I hereby certify that the attached invoice(s), or bill(s), is (are) true and correct and that the materials or services itemized thereon for which charge is made were ordered and received except _____

_____, 19 ____

See attached
Signature

Title

I hereby certify that the attached invoice(s), or bill(s), is (are) true and correct and I have audited same in accordance with IC 5-11-10-1.6.

July 11, 2005

[Signature]
Officer

Title

JONATHAN WEINZAPFEL
MAYOR



(812) 436-7846
FAX (812) 436-7863
TDD (812) 436-7864

HARRY H. LAWSON
GENERAL MANAGER

**EVANSVILLE WATER
&
SEWER UTILITY**
111W MARTIN LUTHER KING JR BLVD., ROOM 104
EVANSVILLE, INDIANA 47740-0001

February 14, 2005

Steve France, Project Manager
Hinderliter Environmental Services
3601 North St. Joseph Avenue
Evansville IN 47720

This is to inform you that the Board of Directors of the Evansville Water & Sewer Utility, at their meeting Tuesday, February 8, 2005, accepted your quote for the restoration of 1,849 ft² of concrete for the Allens Lane Fuel Tanks Removal project, in the amount of \$11,010.

If you have any questions, please call Rick Glover at 421-2120, ext. 221.

Yours very truly,

EVANSVILLE WATER & SEWER UTILITY

General Manager

Harry H. Lawson

cc: Rick Glover
file

Invoice

H.nderlitter Environmental, Inc.
3601 N. St. Joseph Ave.
Evansville, IN 47720

Invoice Number:

2436-F3

Invoice Date:

Jun 15, 2005

Page:

1

Voice: (812) 425-4137

Fax: (812) 425-5641

Sold To:

EVANSVILLE WATER AND SEWER
1931 ALLEN LANE
EVANSVILLE, IN 47720

Ship to:

Customer ID		Customer PO		Payment Terms	
EVAN03				Net 30 Days	
Sales Rep ID		Shipping Method		Ship Date	Due Date
		UPS Ground			7/15/05
Quantity	Item	Description	Unit Price	Extension	
		Labor and material to restore asphalt and concrete removed to excavate impacted soil at Evansville Waterworks Facility, 1931 Allens Lane, Evansville, IN FID# 1737, LUST# 200411165			
1.00		Sawcut concrete - 130' @ \$2.00 per foot	260.00	260.00	
1.00		Curbing 60' @ \$4.75 per foot	285.00	285.00	
1.00		8" thick concrete 1849 sf @ \$4.85 per sf	8,967.65	8,967.65	
1.00		1 1/2" asphalt 1849 sf @ .81 per sf	1,497.69	1,497.69	

Subtotal 11,010.34

Sales Tax

Total Invoice Amount 11,010.34

Payment Received

TOTAL 11,010.34

Check No:

20

1/2 Water

ADDRESS

TO

Reverend Mr. Garrison, Sir

14550

Invoice Date	Invoice Number	Items	Amount
116	331-07	<p>Bank Removal Project -</p> <p>Alvaro Dore - 158 Report</p> <p>(Ray Request #2)</p> <p>Invoice # 2436-F4</p> <p>(2 invoices for water, 1/2 cover)</p>	<p>PAID</p> <p>JUL 28 2005</p> <p>DEPT. OF WATER WORKS</p> <p>545829</p>
			495434

I hereby certify that the attached invoice(s), or bill(s), is (are) true and correct and that the materials or services itemized thereon for which charge is made were ordered and received except

Hinderliter Environmental, Inc.
 3601 N. St. Joseph Ave.
 Evansville, IN 47720

Invoice
 Invoice Number:
 2436-F4

Invoice Date:

Jun 27, 2005

Page:

1

Voice: (812) 425-4137
 Fax: (812) 425-5641

Sold To:

EVANSVILLE WATER AND SEWER
 1931 ALLEN LANE
 EVANSVILLE, IN 47720

Ship to:

Customer ID	Customer PO	Payment Terms	
EVAN03		Net 30 Days	
Sales Rep ID	Shipping Method	Ship Date	Due Date
	UPS Ground		7/27/05

Quantity	Item	Description	Unit Price	Extension
2.00	2C	Labor and material to assemble ISC report for the American Waterworks, 1931 Allens Lane, Evansville, IN FID#001737, LUST#200411165:		
		SENIOR PROJECT MANAGER - COORDINATION WITH THE DEPARTMENT, CLIENT, AND CONTRACTORS 1/24/05 - Steve France - Meeting with water department managers	102.00	204.00
3.50	2C	SENIOR PROJECT MANAGER - COORDINATION WITH THE DEPARTMENT, CLIENT, AND CONTRACTORS 1/26/05 - Steve France - Meeting with City council Board of Directors	102.00	357.00

Check No:

Subtotal
 Sales Tax
 Total Invoice Amount
 Payment Received
TOTAL

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Hinderliter Environmental, Inc.
3601 N. St. Joseph Ave.
Evansville, IN 47720

Invoice

Invoice Number:

2436-F4

Invoice Date:

Jun 27, 2005

Page:

2

Voice: (812) 425-4137

Fax: (812) 425-5641

Sold To:

EVANSVILLE WATER AND SEWER
1931 ALLEN LANE
EVANSVILLE, IN 47720

Ship to:

Customer ID	Customer PO	Payment Terms	
EVAN03		Net 30 Days	
Sales Rep ID	Shipping Method	Ship Date	Due Date
	UPS Ground		7/27/05

Quantity	Item	Description	Unit Price	Extension
8.00	4H	STAFF PROJECT PERSON - SURVEY WELLS 1/28/05 - Clark Patterson - Survey monitoring wells	70.00	560.00
6.00	5A	SENIOR TECHNICIAN - ACTIVITIES ASSOCIATED WITH OPERATION AND MAINTENANCE OF REMEDIATION SYSTEM 1/28/05 - Matt Yancy - Survey monitoring wells	55.00	330.00
3.00	3A	PROJECT MANAGER - REMEDIATION WORK PLAN PREPARATION (CAP, ISC, FSI, PILOT STUDY, QRT REPORT) 2/7/05 - Steve France - work on ISC report.	83.00	249.00

Subtotal

Continued

Sales Tax

Continued

Total Invoice Amount

Continued

Payment Received

TOTAL

Continued

Check No:

Hinderliter Environmental, Inc.
3601 N. St. Joseph Ave.
Evansville, IN 47720

Invoice

Invoice Number:
2436-F4

Invoice Date:

Jun 27, 2005

Page:
3

Voice: (812) 425-4137
Fax: (812) 425-5641

Sold To:
EVANSVILLE WATER AND SEWER
1931 ALLEN LANE
EVANSVILLE, IN 47720

Ship to:

Customer ID	Customer PO	Payment Terms	
EVAN03		Net 30 Days	
Sales Rep ID	Shipping Method	Ship Date	Due Date
	UPS Ground		7/27/05

Quantity	Item	Description	Unit Price	Extension
3.00	3A	PROJECT MANAGER - REMEDIATION WORK PLAN PREPARATION (CAP,ISC,FSI,PILOT STUDY, QRT REPORT) 2/10/05 - Clark Patterson - working on ISC report	83.00	249.00
3.50	3A	PROJECT MANAGER - REMEDIATION WORK PLAN PREPARATION (CAP,ISC,FSI,PILOT STUDY, QRT REPORT) 2/11/05 - Clark Patterson - working on ISC report	83.00	290.50
7.00	3A	PROJECT MANAGER - REMEDIATION WORK PLAN PREPARATION (CAP,ISC,FSI,PILOT STUDY, QRT	83.00	581.00

Check No:

Subtotal
Sales Tax
Total Invoice Amount
Payment Received
TOTAL

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Hinderliter Environmental, Inc.
3601 N. St. Joseph Ave.
Evansville, IN 47720

Invoice

Invoice Number:
2436-F4

Invoice Date:

Jun 27, 2005

Voice: (812) 425-4137
Fax: (812) 425-5641

Page:
4

Sold To:

EVANSVILLE WATER AND SEWER
1931 ALLEN LANE
EVANSVILLE, IN 47720

Ship to:

Customer ID	Customer PO	Payment Terms	
EVAN03		Net 30 Days	
Sales Rep ID	Shipping Method	Ship Date	Due Date
	UPS Ground		7/27/05

Quantity	Item	Description	Unit Price	Extension
		REPORT)		
8.00	4J	2/14/05 - Clark Patterson - ISC report		
		STAFF PROJECT PERSON- CONDUCT QUARTERLY SAMPLING	70.00	560.00
		2/15/05 - Clark Patterson		
8.00	7B	DRAFTING PERSON - GENERATE DRAWINGS, MAPS AND PLANS, BORING LOGS, AND MONITORING WELL INSTALLATION LOGS.	35.00	280.00
		2/16/05 - Clark Patterson		
8.00	4E	STAFF PROJECT PERSON - PROVIDE ON SITE SUPERVISION AND/OR PERFORM SITE CHARACTERIZATION AND REMEDIATION ACTIVITIES	70.00	560.00

Check No:

Subtotal
Sales Tax
Total Invoice Amount
Payment Received
TOTAL

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Hinderliter Environmental, Inc.
3601 N. St. Joseph Ave.
Evansville, IN 47720

Invoice

Invoice Number:

2436-F4

Invoice Date:

Jun 27, 2005

Page:

5

Voice: (812) 425-4137
Fax: (812) 425-5641

Sold To:

EVANSVILLE WATER AND SEWER
1931 ALLEN LANE
EVANSVILLE, IN 47720

Ship to:

Customer ID	Customer PO	Payment Terms	
EVAN03		Net 30 Days	
Sales Rep ID	Shipping Method	Ship Date	Due Date
	UPS Ground		7/27/05

Quantity	Item	Description	Unit Price	Extension
8.00	5A	2/17/05 - Clark Patterson - Conduct slug test		
		SENIOR TECHNICIAN - ACTIVITIES ASSOCIATED WITH OPERATION AND MAINTENANCE OF REMEDIATION SYSTEM	55.00	440.00
4.00	3A	2/17/05 - Matt Yancy - slug test		
		PROJECT MANAGER - REMEDIATION WORK PLAN PREPARATION (CAP, ISC, FSI, PILOT STUDY, QRT REPORT)	83.00	332.00
5.50	3A	2/18/05 - Steve France - work on ISC		
		PROJECT MANAGER - REMEDIATION WORK PLAN PREPARATION (CAP, ISC, FSI, PILOT STUDY, QRT	83.00	456.50

Check No:

Subtotal
Sales Tax
Total Invoice Amount
Payment Received
TOTAL

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Hinderliter Environmental, Inc.
3601 N. St. Joseph Ave.
Evansville, IN 47720

Invoice
Invoice Number:
2436-F4

Invoice Date:

Jun 27, 2005

Page:

6

Voice: (812) 425-4137
Fax: (812) 425-5641

Sold To:

EVANSVILLE WATER AND SEWER
1931 ALLEN LANE
EVANSVILLE, IN 47720

Ship to:

Customer ID		Customer PO		Payment Terms	
EVAN03				Net 30 Days	
Sales Rep ID		Shipping Method		Ship Date	Due Date
		UPS Ground			7/27/05
Quantity	Item	Description	Unit Price	Extension	
8.00	3A	REPORT) 2/21/05 - Clark Patterson - work on ISC report			
		PROJECT MANAGER - REMEDIATION WORK PLAN PREPARATION (CAP,ISC,FSI,PILOT STUDY, QRT REPORT) 2/23/05 - Clark Patterson - work on ISC report	83.00	664.00	
7.00	3A	PROJECT MANAGER - REMEDIATION WORK PLAN PREPARATION (CAP,ISC,FSI,PILOT STUDY, QRT REPORT) 2/24/05 - Steve France - work on ISC report	83.00	581.00	

Check No:

Subtotal
Sales Tax
Total Invoice Amount
Payment Received
TOTAL

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27

Hinderliter Environmental, Inc.
3601 N. St. Joseph Ave.
Evansville, IN 47720

Invoice

Invoice Number:

2436-F4

Invoice Date:

Jun 27, 2005

Page:

7

Voice: (812) 425-4137
Fax: (812) 425-5641

Sold To:

EVANSVILLE WATER AND SEWER
1931 ALLEN LANE
EVANSVILLE, IN 47720

Ship to:

Customer ID		Customer PO		Payment Terms	
EVAN03				Net 30 Days	
Sales Rep ID		Shipping Method		Ship Date	Due Date
		UPS Ground			7/27/05
Quantity	Item	Description	Unit Price	Extension	
7.00	7B	DRAFTING PERSON - GENERATE DRAWINGS, MAPS AND PLANS, BORING LOGS, AND MONITORING WELL INSTALLATION LOGS. 2/25/05 - Clark Patterson	35.00	245.00	
3.00	3A	PROJECT MANAGER - REMEDIATION WORK PLAN PREPARATION (CAP,ISC,FSI,PILOT STUDY, QRT REPORT) 3/10/05 - Steve France - calculate storativity and other groundwater characteristics	83.00	249.00	
5.50	7B	DRAFTING PERSON - GENERATE DRAWINGS, MAPS AND PLANS, BORING LOGS, AND MONITORING WELL INSTALLATION LOGS.	35.00	192.50	

Check No:

Subtotal
Sales Tax
Total Invoice Amount
Payment Received
TOTAL

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Hinderliter Environmental, Inc.
3601 N. St. Joseph Ave.
Evansville, IN 47720

Invoice

Invoice Number:

2436-F4

Invoice Date:

Jun 27, 2005

Page:

8

Voice: (812) 425-4137
Fax: (812) 425-5641

Sold To:

EVANSVILLE WATER AND SEWER
1931 ALLEN LANE
EVANSVILLE, IN 47720

Ship to:

Customer ID	Customer PO	Payment Terms	
EVAN03		Net 30 Days	
Sales Rep ID	Shipping Method	Ship Date	Due Date
	UPS Ground		7/27/05

Quantity	Item	Description	Unit Price	Extension
4.00	7B	3/16/05 - Clark Patterson DRAFTING PERSON - GENERATE DRAWINGS, MAPS AND PLANS, BORING LOGS, AND MONITORING WELL INSTALLATION LOGS. 3/23/05 - Clark Patterson	35.00	140.00
3.50	7B	DRAFTING PERSON - GENERATE DRAWINGS, MAPS AND PLANS, BORING LOGS, AND MONITORING WELL INSTALLATION LOGS. 3/24/05 - Clark Patterson	35.00	122.50
7.50	3A	PROJECT MANAGER - REMEDIATION WORK PLAN PREPARATION (CAP, ISC, FSI, PILOT STUDY, QRT REPORT)	83.00	622.50

Subtotal

Continued

Sales Tax

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Total Invoice Amount

Continued

Payment Received

TOTAL

Continued

Check No:

Hinderliter Environmental, Inc.
3601 N. St. Joseph Ave.
Evansville, IN 47720

Invoice

Invoice Number:
2436-F4

Invoice Date:

Jun 27, 2005

Page:
9

Voice: (812) 425-4137
Fax: (812) 425-5641

Sold To:
EVANSVILLE WATER AND SEWER
1931 ALLEN LANE
EVANSVILLE, IN 47720

Ship to:

Customer ID	Customer PO	Payment Terms	
EVAN03		Net 30 Days	
Sales Rep ID	Shipping Method	Ship Date	Due Date
	UPS Ground		7/27/05

Quantity	Item	Description	Unit Price	Extension
7.00	7B	3/24/05 - Steve France - Work on ISC report		
		DRAFTING PERSON - GENERATE DRAWINGS, MAPS AND PLANS, BORING LOGS, AND MONITORING WELL INSTALLATION LOGS.	35.00	245.00
8.00	3A	3/25/05 - Clark Patterson PROJECT MANAGER - REMEDIATION WORK PLAN PREPARATION (CAP, ISC, FSI, PILOT STUDY, QRT REPORT)	83.00	664.00
		3/25/05 - Steve France - Complete ISC report.		
1.00	WATER LEVEL INDICATE	EQUIPMENT: Water Level Indicator per day charge - 2/17/05	12.00	12.00

Check No:

Subtotal	Continued
Sales Tax	Continued
Total Invoice Amount	Continued
Payment Received	
TOTAL	Continued

30

Hinderliter Environmental, Inc.
3501 N. St. Joseph Ave.
Evansville, IN 47720

Voice: (812) 425-4137
Fax: (812) 425-5641

Invoice

Invoice Number:
2436-F4

Invoice Date:

Jun 27, 2005

Page:
10

Sold To:

EVANSVILLE WATER AND SEWER
1931 ALLEN LANE
EVANSVILLE, IN 47720

Ship to:

Customer ID	Customer PO	Payment Terms	
EVAN03		Net 30 Days	
Sales Rep ID	Shipping Method	Ship Date	Due Date
	UPS Ground		7/27/05

Quantity	Item	Description	Unit Price	Extension
50.00		MILEAGE: 5 trips to site @ 10 miles per each round trip - 1/24, 1/26, 1/28, 2/15, 2/17	0.38	18.75
7.00	BTEX	LABORATORY: Ground Water samples for BTEX and MTBE	38.50	269.50
3.00		8270 PAH's	71.50	214.50
1.00		RECYCLING: Water generated during well development	93.50	93.50
3.00		MATERIAL: Bailers	6.31	18.93

Check No:

Subtotal
Sales Tax
Total Invoice Amount
Payment Received
TOTAL

Continued
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Continued
Continued
Continued

1/2 water

ACCOUNTS PAYABLE VOUCHER

1456

P.O.# 23713

TO Hinderliter Environmental, Inc

ADDRESS _____

Invoice Date	Invoice Number	Items	Amount
		Junk Removal Project - Allens Lane - ISC Report (Pay Request #1)	PAID
			JUL 28 2005
		Invoice # 2436 - FS (1/2 invoice total water; 1/2 sewer)	DEPT. OF WATER WORKS Check # 545829
11/17	331-07		576.12

I hereby certify that the attached invoice(s), or bill(s), is (are) true and correct and that the materials or services itemized thereon for which charge is made were ordered and received except _____

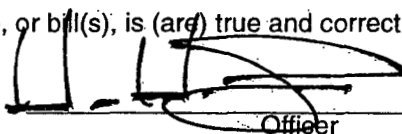
_____, 19 ____

Signature

Title

I hereby certify that the attached invoice(s), or bill(s), is (are) true and correct and I have audited same in accordance with IC 5-11-10-1.6.

I-ly 25 2005



Officer

Title

Hinderliter Environmental, Inc.
3601 N. St. Joseph Ave.
Evansville, IN 47720

Invoice

Invoice Number:

2436-F5

Invoice Date:

Jul 1, 2005

Page:

1

Voice: (812) 425-4137
Fax: (812) 425-5641

Sold To:

EVANSVILLE WATER AND SEWER
1931 ALLEN LANE
EVANSVILLE, IN 47720

Ship to:

Customer ID		Customer PO		Payment Terms	
EVAN03				Net 30 Days	
Sales Rep ID		Shipping Method		Ship Date	Due Date
		UPS Ground			7/31/05

Quantity	Item	Description	Unit Price	Extension
		Labor and material to quarterly sample the American Waterworks, 1931 Allens Lane, Evansville, IN: FID# 001737, Incident# 200411165		
6.00	4J	STAFF PROJECT PERSON- CONDUCT QUARTERLY SAMPLING 5/19/05 - Matt Yancy	70.00	420.00
3.00	3A	PROJECT MANAGER - REMEDIATION WORK PLAN PREPARATION (CAP,ISC,FSI,PILOT STUDY, QRT REPORT) 6/1/05 - Steve France	83.00	249.00
1.00	WATER LEVEL INDICATE	EQUIPMENT: Water Level Indicator per day charge	12.00	12.00

Check No:

Subtotal
Sales Tax
Total Invoice Amount
Payment Received
TOTAL

Continued
Continued
Continued
Continued

Hinderliter Environmental, Inc.
3601 N. St. Joseph Ave.
Evansville, IN 47720

Invoice

Invoice Number:

2436-F5

Invoice Date:

Jul 1, 2005

Page:

2

Voice: (812) 425-4137

Fax: (812) 425-5641

Sold To:

EVANSVILLE WATER AND SEWER
1931 ALLEN LANE
EVANSVILLE, IN 47720

Ship to:

Customer ID	Customer PO	Payment Terms	
EVAN03		Net 30 Days	
Sales Rep ID	Shipping Method	Ship Date	Due Date
	UPS Ground		7/31/05

Quantity	Item	Description	Unit Price	Extension
5.00	BTEX	LABORATORY: Ground Water samples for BTEX and MTBE	38.50	192.50
1.00		8270 PAH	71.50	71.50
2.00		8310 Low level PAH by HPLC	99.00	198.00
10.00		MILEAGE: One round trip to site on 5/19/05	0.38	3.75
55.00		11 pages in report 5 copies of report	0.10	5.50

Subtotal 1,152.25

Sales Tax

Total Invoice Amount 1,152.25

Payment Received

TOTAL 1,152.25

Check No:

35

1/2 water

EVANSVILLE (INDIANA) WATERWORKS DISTRICT

DETAIL EXPENSE ANALYSIS

Account: Contractual Services-Legal

Cutoff: 100%

Date	Paid To	Invoice	Amount	Outside Legal Services 923-03	Description
11/10/2005	City Of Evansville		\$23,175.00	\$23,175.00	Legal Services
11/17/2005	City Of Evansville		210,000.00	210,000.00	Legal Settlement
12/15/2005	Bowers Harrison		296.00	296.00	Legal Services - Diamond Ave Wtr Line
12/31/2005	Adjustment		1225.60	1,225.60	Payables
1/12/2006	Bowers Harrison		1000.60	1,000.60	Legal Services - Diamond Ave Wtr Line
1/12/2006	Kevin Winterheimer		225.00	225.00	Legal Services
1/31/2006	Adjustment		(1,225.60)	(1,225.60)	Payables
Total			\$234,696.60	\$234,696.60	
Total per TB			\$234,697.00	\$234,697.00	
Variance			(\$0.40)	(\$0.40)	

ACCOUNTS PAYABLE VOUCHER

06085

TO City of Evansville

ADDRESS Sam Rose, Alternative Service Concepts

Invoice Date	Invoice Number	Items	Amount
		Legal Settlement	
10/2	923-03		210,000.00

PAID

NOV 17 2005

DEPT. OF WATER WORKS
546709

I hereby certify that the attached invoice(s), or bill(s), is (are) true and correct and that the materials or services itemized thereon for which charge is made were ordered and received except _____

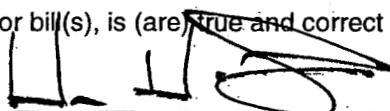
_____, 19____

Signature

Title

I hereby certify that the attached invoice(s), or bill(s), is (are) true and correct and I have audited same in accordance with IC 5-11-10-1.6.

Nov 14 2005



Officer

Title

EVANSVILLE (INDIANA) WATERWORKS DISTRICT

DETAIL EXPENSE ANALYSIS

Account: Contractual Services - Other

Cutoff: 100%

Date	Paid To	Invoice	Amount	CT SV Operations Mgmt. 923-08	CT SV Controller 632-91	CT SV Misc. Consultants 634-91	Description
7/14/2005	EA2		357,125.12	357,125.12			Management Contract
7/7/2005	Fifth Third		137.50	137.50			Bank Bond Payment
7/31/2005	Adjustment		321,675.70	321,675.70			Accruals
8/1/2005	Adjustment		(357,125.12)	(357,125.12)			Accruals
8/2/2005	Adjustment		(27,500.00)	(27,500.00)			Capitalized meter service installation
8/11/2005	EA2		321,675.70	321,675.70			Management Contract
8/31/2000	Adjustment		(27,500.00)	(27,500.00)			Capitalized meter service installation
8/31/2000	Adjustment		(8,000.00)	(8,000.00)			Capitalized security system set up
9/8/2005	EA2		5,997.60	5,997.60			Security Reimbursement - 6/27/05 - 7/24/05
9/8/2005	Sterling Boiler		3,300.00	3,300.00			10 outlets for security cameras/capitalized
9/15/2005	EA2		321,675.70	321,675.70			Management Contract
9/29/2005	City of Evilie		500.00	500.00			Vehicle Accident - Deductible
9/30/2005	Adjustment		(27,500.00)	(27,500.00)			Capitalized meter service installation
10/6/2005	EA2		5,760.00	5,760.00			Security Reimbursement - 8/8/05 - 9/4/05
10/13/2005	EA2		321,675.70	321,675.70			Management Contract
10/27/2005	EA2		2,880.00	2,880.00			Security Reimbursement - 7/25/05 - 8/7/05
10/27/2005	Sonitrol Security Systems		1,600.00	1,600.00			Security System Set Up/ Reclassed by Desiree to PP&E JE# 28 in October
10/31/2005	Adjustment		(1,600.00)	(1,600.00)			Capitalized security system set up
10/31/2005	Adjustment		(27,500.00)	(27,500.00)			Capitalized meter service installation
11/3/2005	Sonitrol Security Systems		767.33	767.33			Security Services 10/25/ - 11/30/05
11/3/2005	EA2		5,933.75	5,933.75			Security Reimbursement - 9/5 - 10/2/05
11/17/2005	EA2		321,675.70	321,675.70			Management Contract
11/30/2005	Adjustment		357,125.12	357,125.12			Accruals
11/30/2005	Adjustment		(321,675.70)	(321,675.70)			Accruals
11/30/2005	Adjustment		(27,500.00)	(27,500.00)			Capitalized meter service installation
11/30/2005	Adjustment		(3,300.00)	(3,300.00)			Capitalized security camera outlets
12/1/2005	Sonitrol Security Systems		626.00	626.00			Security Services 12/1/05 - 12/3/05
12/15/2005	EA2		8,651.25	8,651.25			Security Reimbursement -10/3/05-11/13/05
12/31/2005	Adjustment		(27,500.00)	(27,500.00)			Capitalized meter service installation
12/15/2005	EA2		357,125.12	357,125.12			Management Contract
1/1/2006	Fifth Third		137.50	137.50			Bond Processing Fees
1/12/2006	Sonitrol Security Systems		626.00	626.00			Security - Jan 2006
1/19/2006	EA2		357,125.12	357,125.12			Management Fees
1/26/2006	Hansen Business Form		788.00	788.00			Checks
1/31/2006	EA2		357,125.12	357,125.12			Accruals
1/31/2006	Adjustment		(357,125.12)	(357,125.12)			Accruals
1/31/2006	Adjustment		(27,500.00)	(27,500.00)			capitalize meters
2/1/2006	CSX Transportation		500.00	500.00			Encroachment inventory fee - 1 time fee
2/2/2006	EA2		9,066.24	9,066.24			Security - 11/14/05 - 12/25/06
2/2/2006	Sonitrol Security Systems		626.00	626.00			Security - Feb 2006
2/9/2006	EA2		357,125.12	357,125.12			Management Fees
2/28/2006	EA2		357,125.12	357,125.12			Accruals
2/28/2006	Adjustment		(357,125.12)	(357,125.12)			Accruals
2/28/2006	Adjustment		(27,500.00)	(27,500.00)			capitalize meters
3/2/2006	EA2		6,063.12	6,063.12			Security - 12/25/05 - 1/22/06
3/2/2006	Sonitrol Security Systems		626.00	626.00			Security - Mar 2006
3/16/2006	EA2		357,125.12	357,125.12			Management Fees
3/31/2006	EA2		366,184.86	366,184.86			Accruals
3/31/2006	Adjustment		(357,125.12)	(357,125.12)			Accruals
4/6/2006	Sonitrol Security Systems		626.00	626.00			Security - Apr 2006
4/13/2006	Dave Hicks Auto Collision		7,452.37	7,452.37			Vehicle Repair - employee - non-recurring
4/20/2006	EA2		366,184.86	366,184.86			Management Fees
4/30/2006	EA2		383,601.34	383,601.34			Accruals

EVANSVILLE (INDIANA) WATERWORKS DISTRICT

DETAIL EXPENSE ANALYSIS

Account: Contractual Services - Other

Cutoff: 100%

Date	Paid To	Invoice	Amount	CT SV	CT SV	CT SV	Description
				Operations Mgmt. 923-08	Controller 632-91	Misc. Consultants 634-91	
4/30/2006	Adjustment		(366,184.86)	(366,184.86)			Accruals
5/4/2006	Sonitrol Security Systems		626.00	626.00			Security - May 2006
5/18/2006	EA2		383,601.34	383,601.34			Management Fees
5/25/2006	CSX Transportation		6,615.17	6,615.17			Pipeline Fees - recurring each year
5/25/2006	Sonitrol Security Systems		626.00	626.00			Security - June 2006
5/31/2006	EA2		374,893.10	374,893.10			Accruals
5/31/2006	Adjustment		(383,601.34)	(383,601.34)			Accruals
5/31/2006	Adjustment		(1,715.45)	(1,715.45)			capitalize meters
3/2/2006	R. W. Armstrong		5,019.60			5,019.60	EA2 Contract review-non-recurring
3/9/2006	Keller Schroeder		1,008.00			1,008.00	Programming service
3/30/2006	Umbaugh		26,800.00			26,800.00	Water Rate Case
4/13/2006	Keller Schroeder		1,302.00			1,302.00	Programming service
4/28/2006	R. W. Armstrong		13,563.97			13,563.97	EA2 Contract review-non-recurring
5/11/2006	R. W. Armstrong		6,516.00			6,516.00	EA2 Contract review-non-recurring
5/11/2006	Keller Schroeder		2,982.00			2,982.00	Programming service
8/4/2005	City Of Evansville		45,000.00		45,000.00		Controller annual amount
Total			5,286,622.53	\$4,071,975.56	\$45,000.00	\$57,191.57	
Total per TB			5,286,623.00	4,071,975.00	45,000.00	57,192.00	
Variance			(0.47)	\$0.56	\$0.00	(\$0.43)	

Accounts

ACCOUNTS PAYABLE VOUCHER

01720

TO

RW Armstrong

ADDRESS

Number

Items

Amount

EA2 Contract Review
(Pay Request #1)

January 10 - February 10, 2006

PAID

MAR 02 2006

Invoice # 80304

DEPT. OF WATER WORKS
Check # 547548

103 634-91

5,019.60

I hereby certify that the attached invoice(s), or bill(s), is (are) true and correct and that the materials or services itemized thereon for which charge is made were ordered and received except _____

_____, 19____

Signature

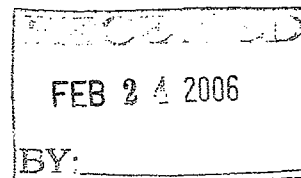
Title

I hereby certify that the attached invoice(s), or bill(s), is (are) true and correct and I have audited same in accordance with IC 5-11-10-1.6.

FEB 27 2006

Office

Title



PR#1

Evansville Water and Sewer Utility
P.O. Box 19
Evansville, IN 47740-0001

Invoice Number
Date

80304
2/22/2006

Attn: Harry H. Lawson, General Manager

Contract: 20065080

Customer ID: EV855-001

EA2 and EMC CONTRACT AUDIT

Scope of Work:

Services rendered per contract dated January 10, 2006.

For the period ended February 10, 2006.

10 Consulting Services

Labor

<u>Employee Type</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Director	15.00	194.000	2,910.00
Senior Project Manager	12.00	158.000	1,896.00
Labor Subtotal	27.00		4,806.00

Reimbursable

<u>Vendor / Activity</u>	<u>Units</u>	<u>Rate</u>	<u>Amount</u>
Other Vendor			
Mileage/Personal Vehicle	480.00	0.445	213.60
Reimbursable Subtotal	480.00		213.60

Item Subtotal

5,019.60

Invoice Total

5,019.60

Timothy D. Group



Evansville Water and Sewer Utility
P.O. Box 19
Evansville, IN 47740-0001

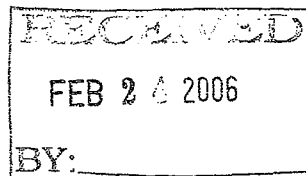
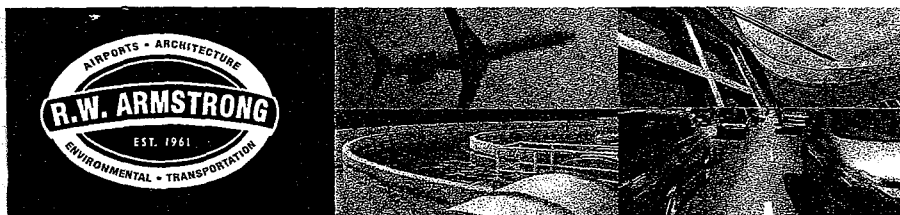
Invoice Number 80304
Date 2/22/2006

Attn: Harry H. Lawson, General Manager
Contract: 20065080
EA2 and EMC CONTRACT AUDIT

Customer ID: EV855-001

Project Summary

Fee	85,000.00
Invoiced to Date	5,019.60
Fee Remaining	79,980.40



February 22, 2006

Mr. Harry Lawson
General Manager
Evansville Water and Sewer Utility
P.O. Box 19
Evansville, Indiana 47740-0001

RE: EA2 and EMC Contract Audit
February Invoice

Dear Harry:

Attached is our invoice for the period ending February 10, 2006 for services related to our contract dated January 10, 2006.

This invoice covers work completed in the following major work areas:

- Review of EA2 contract.
- Preparation for the February 8th Review Committee meeting, participation in the meeting, and mileage to Evansville for the meeting.
- Initial post meeting analysis with Roger Kelso, and preparation for the February 17th site visit.

Our next steps on the project will be analysis of information gained from our February 17th site visit, and preparation for the March 8th Review Committee meeting.

Please let me know if you have any questions about this invoice. Thank you for the opportunity for R. W. Armstrong to be of service on this project.

Sincerely,

R. W. ARMSTRONG & ASSOCIATES, INC.

Timothy D. George
Timothy D. George
Vice President

P. 317.786.0461 F. 317.788.0957 800.321.6959		
UNION STATION	300 SOUTH MERIDIAN STREET	INDIANAPOLIS, IN 46225-1193
WEB SITE: www.rwarmstrong.com		

Umbaugh

20 E. 91st Street, Suite 100
P.O. Box 40458
Indianapolis, IN 46240-0458
(317) 844-7288

Mr. Harry H. Lawson
Evansville Water & Sewage Utility
One N.W. Martin Luther King Jr, #104
P.O. Box 19
Evansville, IN 47740-0001

Invoice No. 108054
Date 3/16/06
Client No. E01900

For professional services rendered to date in connection
with an analysis of water rates and charges.

Interim Fees Payable \$ 26,800.00

WIRING INSTRUCTIONS
H. J. Umbaugh & Associates
Key Bank
Account Number - 1215504838
Routing Number - 041001039

ADDRESS

General & Special

Truck picked
up on 4-7-06

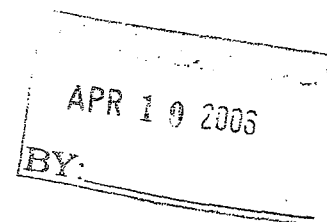
DAVE HICKS AUTO COLLISION
5939 OLD BOONVILLE HWY.

EVANSVILLE, IN 47715-

Phone: 812 402-4400

Fax: 812 402-4406

License #:



04/06/2006

EVANSVILLE WATER & SEWER UTILITY

Repairs for Chris Carter
2000 F-150 PU

Insurance Co:
Claim #
Repair Order #
Re: ,

Dear EVANSVILLE WATER & SEWER UTILITY :

Enclosed is the documentation for the repair work performed on your vehicle.
The following is a breakdown of the billing and payments received:

Repair Order Amount:	\$	7632.30
Supplement Amount ¹ (1):	\$	0.00
Supplement Amount ¹ (2):	\$	0.00
Supplement Amount ¹ (3):	\$	0.00
Total Amount:	\$	7632.30

Less Payment Received: \$ = Sales tax 179.93

Current Balance Owed: \$ 7452.37

General Manager

Please review your records and issue payment for the current balance due. Thank you for your prompt attention to this matter.

Sincerely,

DAVE HICKS

¹Refers to costs for repairs not identified in the original estimate.

ACCOUNTS PAYABLE VOUCHER

01720

TO RW Armstrong

ADDRESS _____

Invoice Date	Invoice Number	Items	Amount
		EA2 Contract Audit (Pay Request #2)	
			PAID
			APR 27 2006
		Invoice # 80444	DEPT. OF WATER WORKS Check # 548030
108	634-91		13,563.97

I hereby certify that the attached invoice(s), or bill(s), is (are) true and correct and that the materials or services itemized thereon for which charge is made were ordered and received except _____

_____, 19 ____

Signature

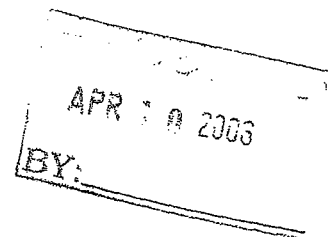
Title

I hereby certify that the attached invoice(s), or bill(s), is (are) true and correct and I have audited same in accordance with IC 5-11-10-1.6.

Apr 1 25, 2006

Officer

Title



Evansville Water and Sewer Utility
P.O. Box 19
Evansville, IN 47740-0001

Invoice Number
Date

80444
3/30/2006

Attn: Harry H. Lawson, General Manager

Contract: 20065080

Customer ID: EV855-001

EA2 and EMC CONTRACT AUDIT

Scope of Work:

Services rendered per contract dated January 10, 2006.

For the period ended March 17, 2006.

10 Consulting Services

Labor

<u>Employee Type</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Director	42.50	194.000	8,245.00
Senior Project Manager	31.00	158.000	4,898.00
Labor Subtotal	73.50		13,143.00

Reimbursable

<u>Vendor / Activity</u>	<u>Units</u>	<u>Rate</u>	<u>Amount</u>
Other Vendor			
Mileage/Personal Vehicle	946.00	0.445	420.97
Reimbursable Subtotal	946.00		420.97

Item Subtotal 13,563.97

Invoice Total

13,563.97

Timothy D. George



Evansville Water and Sewer Utility
P.O. Box 19
Evansville, IN 47740-0001

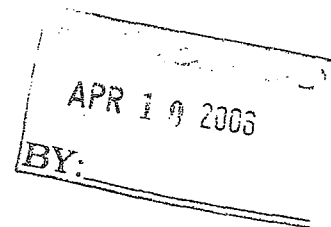
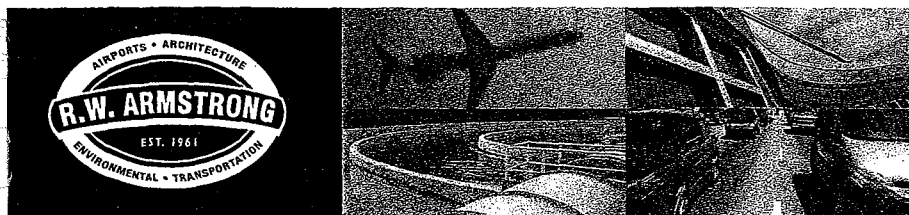
Invoice Number 80444
Date 3/30/2006

Attn: Harry H. Lawson, General Manager
Contract: 20065080
EA2 and EMC CONTRACT AUDIT

Customer ID: EV855-001

Project Summary

Fee	85,000.00
Invoiced to Date	18,583.57
Fee Remaining	66,416.43



March 31, 2006

Mr. Harry Lawson
General Manager
Evansville Water and Sewer Utility
P.O. Box 19
Evansville, Indiana 47740-0001

#2

RE: EA2 and EMC Contract Audit
March Invoice

Dear Harry:

Attached is our invoice for the period ending March 17, 2006, for services related to our contract dated January 10, 2006.

This invoice covers work completed in the following major work areas:

- February 17 meeting with EWSU staff and American Water staff, including mileage to the meeting.
- Preparation for the March 8 Review Committee meeting, participation in the meeting, and mileage to Evansville for the meeting.
- Initial work on the draft audit report, including discussions with EWSU staff and internal meetings with R.W. Armstrong staff.

Our next step on the project will be drafting a preliminary report for discussion with the Review Committee on April 17.

Please let me know if you have any questions about this invoice. Thank you for the opportunity for R. W. Armstrong to be of service on this project.

Sincerely,

R. W. ARMSTRONG & ASSOCIATES, INC.

Timothy D. George
Vice President

Enclosure

P. 317.786.0461 F. 317.788.0957 800.321.6959		
UNION STATION	300 SOUTH MERIDIAN STREET	INDIANAPOLIS, IN 46225-1193
WEB SITE: www.rwarmstrong.com		

ACCOUNTS PAYABLE VOUCHER

01720

TO *Bill Armstrong*

ADDRESS

Invoice Date	Invoice Number	Items	Amount
10/16/91	634-91	EA2/EMC Contract Audit through April 14, 2004	PAID
			MAY 11 2006
			DEPT OF WATER WORKS
			Check # 548135
			6,516.00

I hereby certify that the attached invoice(s), is (are) true and correct and that the materials or services itemized thereon for which charge is made were ordered and received except

19

Signature

Title

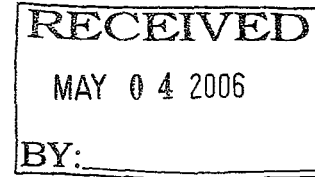
Officer

Title

dance with IC 5-11-10-1.6.

May 9, 2006

I hereby certify that the attached invoice(s), or bill(s), is (are) true and correct and I have audited same in accor-



Evansville Water and Sewer Utility
P.O. Box 19
Evansville, IN 47740-0001

Invoice Number 80594
Date 4/28/2006

#3

Attn: Harry H. Lawson, General Manager
Contract: 20065080
EA2 and EMC CONTRACT AUDIT
Scope of Work:

Customer ID: EV855-001

Services rendered per contract dated January 10, 2006.

For the period ended April 14, 2006.

10 Consulting Services

Labor

<u>Employee Type</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Director	23.00	194.000	4,462.00
Senior Project Manager	13.00	158.000	2,054.00
Labor Subtotal	36.00		6,516.00
Item Subtotal			6,516.00

Invoice Total 6,516.00

Timothy D. George



Evansville Water and Sewer Utility
P.O. Box 19
Evansville, IN 47740-0001

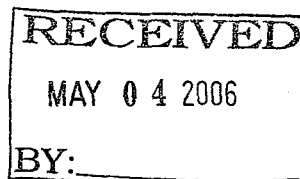
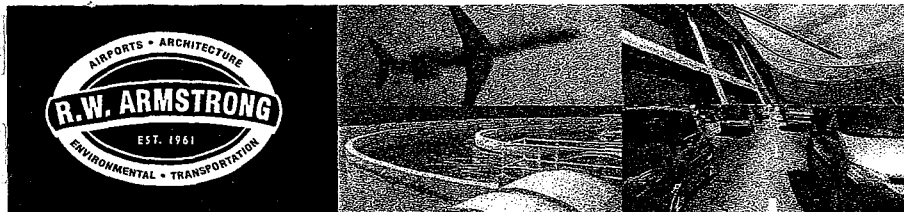
Invoice Number 80594
Date 4/28/2006

Attn: Harry H. Lawson, General Manager
Contract: 20065080
EA2 and EMC CONTRACT AUDIT

Customer ID: EV855-001

Project Summary

Fee	85,000.00
Invoiced to Date	25,099.57 ✓
Fee Remaining	59,900.43 ✓



May 1, 2006

Mr. Harry Lawson
General Manager
Evansville Water and Sewer Utility
P.O. Box 19
Evansville, Indiana 47740-0001

RE: EA2 and EMC Contract Audit
April Invoice

Dear Harry:

Attached is our invoice for the period ending April 14, 2006 for services related to our contract dated January 10, 2006.

This invoice covers work completed in the following major work areas:

- Analysis of information provided by American Water and EWSU.
- Completion of the preliminary draft audit report.

Our next steps on the project will be completing the final draft of the audit report and meeting with the Review Committee on May 18.

Please let me know if you have any questions about this invoice. Thank you for the opportunity for R. W. Armstrong to be of service on this project.

Sincerely,

R. W. ARMSTRONG & ASSOCIATES, INC.

Timothy D. George
Vice President

Attachment

P. 317.786.0461 F. 317.788.0957 800.321.6959		
UNION STATION	300 SOUTH MERIDIAN STREET	INDIANAPOLIS, IN 46225-1193
WEB SITE: www.rwarmstrong.com		

EVANSVILLE WATERWORKS DISTRICT
Evansville, Indiana

ADJUSTMENT 9

-Contractual Services-

(Pro Forma American Water expense – See new Agreement)

EVANSVILLE (INDIANA) WATERWORKS DISTRICT

DETAIL EXPENSE ANALYSIS

Account: Contractual Services - Other

Cutoff: 100%

Date	Paid To	Invoice	Amount	CT SV Operations Mgmt. 923-08	CT SV Controller 632-91	CT SV Misc. Consultants 634-91	Description
6/2/2005	EA2		\$5,900.63	\$5,900.63			Security Reimbursement - 4/4/05-5/1/05
6/9/2005	CSX		6,380.13	6,380.13			Pipeline Fees
6/9/2005	EA2		34,122.10	34,122.10			Contract True Up
6/9/2005	EA2		357,125.12	357,125.12			Management Contract
6/30/2005	Sonitrol Security Systems		22,400.00	22,400.00			Security System Set Up/ Reclassed by Desiree to PP&E JE#27 in June
6/30/2005	Adjustment		(22,400.00)	(22,400.00)			Capitalize
6/30/2005	Adjustment		(27,500.00)	(27,500.00)			Meters
7/12/2005	EA2		5,760.00	5,760.00			Security Reimbursement - 5/2/05-5/29/05
7/28/2005	EA2		6,040.62	6,040.62			Security Reimbursement - 5/30/05 - 6/26/05
7/28/2005	Sonitrol Security Systems		8,000.00	8,000.00			Security System Set Up/ Reclassed by Desiree to PP&E JE# 31 in August
7/28/2005	Lexmark Int		348.00	348.00			Printer Maintenance
7/14/2005	EA2		357,125.12	357,125.12			Management Contract
7/7/2005	Fifth Third		137.50	137.50			Bank Bond Payment
7/31/2005	Adjustment		321,675.70	321,675.70			Accruals
8/1/2005	Adjustment		(357,125.12)	(357,125.12)			Accruals
8/2/2005	Adjustment		(27,500.00)	(27,500.00)			Capitalized meter service installation
8/11/2005	EA2		321,675.70	321,675.70			Management Contract
8/31/2005	Adjustment		(27,500.00)	(27,500.00)			Capitalized meter service installation
8/31/2005	Adjustment		(8,000.00)	(8,000.00)			Capitalized security system set up
9/8/2005	EA2		5,997.60	5,997.60			Security Reimbursement - 6/27/05 - 7/24/05
9/8/2005	Sterling Boiler		3,300.00	3,300.00			10 outlets for security cameras/capitalized
9/15/2005	EA2		321,675.70	321,675.70			Management Contract
9/29/2005	City of Evilie		500.00	500.00			Vehicle Accident - Deductible
9/30/2005	Adjustment		(27,500.00)	(27,500.00)			Capitalized meter service installation
10/6/2005	EA2		5,760.00	5,760.00			Security Reimbursement - 8/8/05 - 9/4/05
10/13/2005	EA2		321,675.70	321,675.70			Management Contract
10/27/2005	EA2		2,880.00	2,880.00			Security Reimbursement - 7/25/05 - 8/7/05
10/27/2005	Sonitrol Security Systems		1,600.00	1,600.00			Security System Set Up/ Reclassed by Desiree to PP&E JE# 28 in October
10/31/2005	Adjustment		(1,600.00)	(1,600.00)			Capitalized security system set up
10/31/2005	Adjustment		(27,500.00)	(27,500.00)			Capitalized meter service installation
11/3/2005	Sonitrol Security Systems		767.33	767.33			Security Services 10/25/ - 11/30/05
11/3/2005	EA2		5,933.75	5,933.75			Security Reimbursement - 9/5 - 10/2/05
11/17/2005	EA2		\$321,675.70	321,675.70			Management Contract
11/30/2005	Adjustment		357,125.12	357,125.12			Accruals
11/30/2005	Adjustment		(321,675.70)	(321,675.70)			Accruals
11/30/2005	Adjustment		(27,500.00)	(27,500.00)			Capitalized meter service installation
11/30/2005	Adjustment		(3,300.00)	(3,300.00)			Capitalized security camera outlets
12/1/2005	Sonitrol Security Systems		626.00	626.00			Security Services 12/1/05 - 12/3/05
12/15/2005	EA2		8,651.25	8,651.25			Security Reimbursement -10/3/05-11/13/05
12/31/2005	Adjustment		(27,500.00)	(27,500.00)			Capitalized meter service installation
12/15/2005	EA2		357,125.12	357,125.12			Management Contract
1/1/2006	Fifth Third		137.50	137.50			Bond Processing Fees
1/12/2006	Sonitrol Security Systems		626.00	626.00			Security - Jan 2006
1/19/2006	EA2		357,125.12	357,125.12			Management Fees
1/26/2006	Hansen Business Form		788.00	788.00			Checks
1/31/2006	EA2		357,125.12	357,125.12			Accruals
1/31/2006	Adjustment		(357,125.12)	(357,125.12)			Accruals

EVANSVILLE (INDIANA) WATERWORKS DISTRICT

DETAIL EXPENSE ANALYSIS

Account: Contractual Services - Other

Cutoff: 100%

Date	Paid To	Invoice	Amount	CT SV Operations Mgmt. 923-08	CT SV Controller 632-91	CT SV Misc. Consultants 634-91	Description
1/31/2006	Adjustment		(27,500.00)	(27,500.00)			capitalize meters
2/1/2006	CSX Transportation		500.00	500.00			Encroachment inventory fee - 1 time fee
2/2/2006	EA2		9,066.24	9,066.24			Security - 11/14/05 - 12/25/06
2/2/2006	Sonitrol Security Systems		626.00	626.00			Security - Feb 2006
2/9/2006	EA2		357,125.12	357,125.12			Management Fees
2/28/2006	EA2		357,125.12	357,125.12			Accruals
2/28/2006	Adjustment		(357,125.12)	(357,125.12)			Accruals
2/28/2006	Adjustment		(27,500.00)	(27,500.00)			capitalize meters
3/2/2006	EA2		6,063.12	6,063.12			Security - 12/25/05 - 1/22/06
3/2/2006	Sonitrol Security Systems		626.00	626.00			Security - Mar 2006
3/16/2006	EA2		357,125.12	357,125.12			Management Fees
3/31/2006	EA2		366,184.86	366,184.86			Accruals
3/31/2006	Adjustment		(357,125.12)	(357,125.12)			Accruals
4/6/2006	Sonitrol Security Systems		626.00	626.00			Security - Apr 2006
4/13/2006	Dave Hicks Auto Collision		7,452.37	7,452.37			Vehicle Repair - employee - non-recurring
4/20/2006	EA2		366,184.86	366,184.86			Management Fees
4/30/2006	EA2		383,601.34	383,601.34			Accruals
4/30/2006	Adjustment		(366,184.86)	(366,184.86)			Accruals
5/4/2006	Sonitrol Security Systems		626.00	626.00			Security - May 2006
5/18/2006	EA2		383,601.34	383,601.34			Management Fees
5/25/2006	CSX Transportation		6,615.17	6,615.17			Pipeline Fees - recurring each year
5/25/2006	Sonitrol Security Systems		626.00	626.00			Security - June 2006
5/31/2006	EA2		374,893.10	374,893.10			Accruals
5/31/2006	Adjustment		(383,601.34)	(383,601.34)			Accruals
5/31/2006	Adjustment		(1,715.45)	(1,715.45)			capitalize meters
3/2/2006	R. W. Armstrong		5,019.60			\$5,019.60	EA2 Contract review-non-recurring
3/9/2006	Keller Schroeder		1,008.00			1,008.00	Programming service
3/30/2006	Umbaugh		26,800.00			26,800.00	Water Rate Case
4/13/2006	Keller Schroeder		1,302.00			1,302.00	Programming service
4/28/2006	R. W. Armstrong		13,563.97			13,563.97	EA2 Contract review-non-recurring
5/11/2006	R. W. Armstrong		6,516.00			6,516.00	EA2 Contract review-non-recurring
5/11/2006	Keller Schroeder		2,982.00			2,982.00	Programming service
8/4/2005	City Of Evansville		45,000.00		\$45,000.00		Controller annual amount
Total			\$5,286,622.53	\$4,071,975.56	\$45,000.00	\$57,191.57	
Total per TB			\$5,286,623.00	4,071,975.00	\$45,000.00	\$57,192.00	
Variance			(\$0.47)	\$0.56	\$0.00	(\$0.43)	

EVANSVILLE (INDIANA) WATERWORKS DISTRICT

DETAIL EXPENSE ANALYSIS

Account: Contractual Services - Other

Cutoff: 100%

Date	Paid To	Invoice	Amount	Outside Services Employed 923-02	Description
6/2/2005	Greg Server		1,150.00	\$1,150.00	Contractual Service
6/9/2005	EMC		80,665.62	80,665.62	Oper & Maint Agreement
6/9/2005	Keller Schroeder		122.50	122.50	Programming
6/9/2005	Greg Server		920.00	920.00	Contractual Service
6/9/2005	Anette Wright		121.50	121.50	Contractual Service
6/16/2005	Greg Server		1,150.00	1,150.00	Contractual Service
6/23/2005	AWWA - Operator School		275.00	275.00	David Carter -Operator School Fee
6/23/2005	David Carter		30.00	30.00	Operator Certification
6/23/2005	Deaconess Comp Ctr		127.00	127.00	Employee Physical/Shots
6/23/2005	IDEM		120.00	120.00	Operator Certification
6/23/2005	Greg Server		1,150.00	1,150.00	Contractual Service
6/23/2005	UPS		17.52	17.52	Shipping
6/23/2005	Anette Wright		357.75	357.75	Contractual Service
6/30/2005	Greg Server		1,150.00	1,150.00	Contractual Service
6/30/2005	Robert Phillips		30.00	30.00	Exam reimbursement
7/7/2005	Greg Server		1,150.00	1,150.00	Contractual Service
7/7/2005	Anette Wright		148.50	148.50	Contractual Service
7/14/2005	Greg Server		920.00	920.00	Contractual Service
7/14/2005	EMC		80,665.62	80,665.62	Oper & Maint Agreement
7/21/2005	Greg Server		1,092.50	1,092.50	Contractual Service
7/28/2005	Anette Wright		270.00	270.00	Contractual Service
7/28/2005	Greg Server		977.50	977.50	Contractual Service
8/11/2005	EMC		80,665.62	80,665.62	Oper & Maint Agreement
8/11/2005	Keller Schroeder		81.00	81.00	Consulting Fees
8/4/2005	Greg Server		460.00	460.00	Contractual Service
8/18/2005	Greg Server		920.00	920.00	Contractual Service
8/18/2005	Deaconess		50.00	50.00	Employee Physical/Shots
8/25/2005	Greg Server		1,150.00	1,150.00	Contractual Service
9/15/2005	Greg Server		920.00	920.00	Contractual Service
9/8/2005	EMC		80,665.62	80,665.62	Oper & Maint Agreement
9/8/2005	Greg Server		1,150.00	1,150.00	Contractual Service
9/1/2005	Greg Server		1,150.00	1,150.00	Contractual Service
9/22/2005	Greg Server		1,150.00	1,150.00	Contractual Service
9/22/2005	Deaconess Comp Ctr		187.94	187.94	Employee Physical/Shots
10/13/2005	EMC		80,665.62	80,665.62	Oper & Maint Agreement
10/13/2005	UPS		25.19	25.19	Shipping
10/11/2005	In Bureau of Motor Vehicle		15.00	15.00	License
11/10/2005	EMC		80,665.62	80,665.62	Oper & Maint Agreement
11/17/2005	Deaconess Comp Ctr		50.00	50.00	Testing
11/28/2005	Van County Recorder		12.00	12.00	Record Promissory Note
12/8/2005	EMC		80,665.62	80,665.62	Oper & Maint Agreement
12/6/2005	Van County Recorder		12.00	12.00	Record Promissory Note
12/13/2005	Adjustment		12.00	12.00	
12/14/2005	Adjustment		12.00	12.00	
12/22/2005	Deaconess Comp Ctr		90.00	90.00	Employee tests
1/12/2006	David Carter		30.00	30.00	Operator Exam
1/12/2006	EMC		80,665.62	80,665.62	Management Fees
1/26/2006	D Patrick		22.95	22.95	Oil Change
1/26/2006	Mulberry Center		1,404.00	1,404.00	Annual EAP Fee
1/26/2006	Deaconess Comp Ctr		50.00	50.00	DOT Physical
2/9/2006	Charles Burlinson		30.00	30.00	CDL License
2/9/2007	EMC		80,665.62	80,665.62	Management Fees
2/14/2006	Van County Recorder		14.00	14.00	Promissory Note

EVANSVILLE (INDIANA) WATERWORKS DISTRICT

DETAIL EXPENSE ANALYSIS

Account: Contractual Services - Other

Cutoff: 100%

Date	Paid To	Invoice	Amount	Outside Services		Description
				Employed	923-02	
2/16/2006	Robert Phillips		30.00	30.00		Operator Exam
2/23/2006	UPS		29.48	29.48		Shipping
3/2/2006	UPS		28.80	28.80		Shipping
3/9/2006	Deaconess Comp Ctr		50.00	50.00		DOT Physical
3/9/2006	EMC		86,586.48	86,586.48		Management Fees
3/23/2006	Fedex		17.16	17.16		Express mail
3/23/2006	James Drake		30.00	30.00		CDL License
4/6/2006	EMC		83,626.05	83,626.05		Management Fees
4/6/2006	Fedex		21.15	21.15		Express mail
4/13/2006	US Bank		300.00	300.00		Bond Admin Fees
4/13/2006	Enterprise rent a car		487.56	487.56		Car Rental
4/13/2006	Keller Schroeder		52.50	52.50		Programming Services
4/27/2006	Deaconess Comp Ctr		50.00	50.00		DOT Physical
4/27/2006	Deaconess Comp Ctr		275.00	275.00		Audiogram Testing
4/27/2006	In Fire & Bldg Services		138.00	138.00		
05/04/06	Van County Recorder		1,006.02	1,006.02		Property Taxes
5/11/2006	EMC		83,626.05	83,626.05		Management Fees
5/11/2006	Deaconess Comp Ctr		129.00	129.00		Audiogram
5/18/2006	Dept of Homeland Security		276.00	276.00		Re Sprinler system at Flouride Room
5/25/2006	Mark Stephenson		311.85	311.85		Tuition Reimbursement
5/26/2006	Van County Recorder		28.00	28.00		Promissory Note
Total			\$5,286,622.53	\$1,003,367.53		
Total per TB			\$5,286,623.00	1,003,368.00		
Variance			(\$0.47)	(\$0.47)		

EVANSVILLE (INDIANA) WATERWORKS DISTRICT

DETAIL EXPENSE ANALYSIS

Account: Contractual Services - Other
Planning Department
Cutoff: 100%

Date	Paid To	Invoice	Amount	Planning Dept GIS Supplies & Expense 620-66	Planning Dept Contractual Services EMC Contract 635-65	Planning Dept Contractual Services GIS 650-65	Description
6/9/2005	EMC		\$53,179.07		\$53,179.07		Oper & Maint Agreement
7/14/2005	EMC		53,179.07		53,179.07		Oper & Maint Agreement
8/11/2005	EMC		53,179.07		53,179.07		Oper & Maint Agreement
9/8/2005	EMC		53,179.07		53,179.07		Oper & Maint Agreement
10/13/2005	EMC		53,179.07		53,179.07		Oper & Maint Agreement
11/10/2005	EMC		53,179.07		53,179.07		Oper & Maint Agreement
12/8/2005	EMC		53,179.07		53,179.07		Oper & Maint Agreement
1/12/2006	EMC		53,179.07		53,179.07		Oper & Maint Agreement
2/9/2006	EMC		53,179.07		53,179.07		Oper & Maint Agreement
3/9/2006	EMC		57,082.41		57,082.41		Oper & Maint Agreement
4/6/2006	EMC		55,130.74		55,130.74		Oper & Maint Agreement
5/11/2006	EMC		55,130.74		55,130.74		Oper & Maint Agreement
6/2/2005	Mark Rolley Consulting	5/15/05 - 5/29/05	12,260.00			\$12,260.00	GIS Contractual Service
6/16/2005	Mark Rolley Consulting	5/30/05 - 6/12/05	12,260.00			12,260.00	GIS Contractual Service
6/30/2005	Mark Rolley Consulting	6/13/05 - 6/26/05	12,260.00			12,260.00	GIS Contractual Service
7/14/2005	Mark Rolley Consulting	6/27/05 - 7/10/05	12,260.00			12,260.00	GIS Contractual Service
7/28/2005	Mark Rolley Consulting	7/11/05 - 7/24/05	12,260.00			12,260.00	GIS Contractual Service
8/11/2005	Mark Rolley Consulting	7/25/05 - 8/7/05	12,260.00			12,260.00	GIS Contractual Service
8/24/2005	Mark Rolley Consulting	8/8/05 - 8/22/05	12,260.00			12,260.00	GIS Contractual Service
9/8/2005	Mark Rolley Consulting	8/23/05 - 9/4/05	12,260.00			12,260.00	GIS Contractual Service
9/22/2005	Mark Rolley Consulting	9/5/05 - 9/18/05	12,500.00			12,500.00	GIS Contractual Service
10/6/2005	Mark Rolley Consulting	9/19/05 - 10/2/05	12,500.00			12,500.00	GIS Contractual Service
10/20/2005	Mark Rolley Consulting	10/3/05 - 10/16/05	12,500.00			12,500.00	GIS Contractual Service
11/3/2005	Mark Rolley Consulting	10/17/05 - 10/30/05	12,500.00			12,500.00	GIS Contractual Service
11/17/2005	Mark Rolley Consulting	10/31/05 - 11/13/05	12,500.00			12,500.00	GIS Contractual Service
12/1/2005	Mark Rolley Consulting	11/14/05 - 11/27/05	12,500.00			12,500.00	GIS Contractual Service
12/15/2005	Mark Rolley Consulting	11/28/05 - 12/11/05	12,500.00			12,500.00	GIS Contractual Service
12/29/2005	Mark Rolley Consulting	12/12/05 - 12/25/05	12,500.00			12,500.00	GIS Contractual Service
1/12/2006	Mark Rolley Consulting	12/26/05 - 1/8/06	12,500.00			12,500.00	GIS Contractual Service
1/26/2006	Mark Rolley Consulting	1/9/06 - 1/22/06	12,500.00			12,500.00	GIS Contractual Service
2/9/2006	Mark Rolley Consulting	1/23/06 - 2/5/06	12,500.00			12,500.00	GIS Contractual Service
2/23/2006	Mark Rolley Consulting	2/6/06 - 2/19/06	12,500.00			12,500.00	GIS Contractual Service
3/2/2006	SBC		2,086.28			2,086.28	Internet Service
3/9/2006	Mark Rolley Consulting	2/20/06 - 3/5/06	12,500.00			12,500.00	GIS Contractual Service
3/23/2006	Mark Rolley Consulting	3/6/06 - 3/19/06	12,500.00			12,500.00	GIS Contractual Service
3/30/2006	SBC		2,086.28			2,086.28	Internet Service
4/6/2006	Mark Rolley Consulting	3/20/06 - 4/2/06	13,792.00			13,792.00	GIS Contractual Service
4/20/2006	Mark Rolley Consulting	4/3/06 - 4/16/06	12,500.00			12,500.00	GIS Contractual Service
4/27/2006	SBC		2,082.00			2,082.00	Internet Service
5/4/2006	Mark Rolley Consulting	4/17/06 - 4/30/06	12,500.00			12,500.00	GIS Contractual Service
5/18/2006	Mark Rolley Consulting	5/1/06 - 5/14/06	12,500.00			12,500.00	GIS Contractual Service
Total			\$1,012,954.58	\$36,372.50	\$645,955.52	\$330,626.56	
Total per TB			\$1,012,956.00	\$36,373.00	\$645,956.00	\$330,627.00	
Variance			(\$1.42)	(\$0.50)	(\$0.48)	(\$0.44)	



RIVER to RIVER®

ENVIRONMENTAL MANAGEMENT CORPORATION
1001 Boardwalk Springs Place, O'Fallon, MO 63368
Tel: 636.561.9400 • Fax: 636.561.9401
www.emcinc.com

INVOICE

City of Evansville
Mr. Harry Lawson
P.O. Box 19
Evansville IN 47740

Invoice Number 20013983
Invoice Date 10/1/2006

Date	Description	Total
10/1/2006	October Customer Service and Billing	\$83,626.05

Grand Total Due \$83,626.05

Due Date: 15th of Month

Please Remit to:
Environmental Management Corporation
P.O. Box 952190
St. Louis, MO 63195-2190



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1001 Boardwalk Springs Place, O'Fallon, MO 63368
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www.emcinc.com

INVOICE

City of Evansville
Mr. Harry Lawson
P.O. Box 19
Evansville IN 47740

Invoice Number 20013984
Invoice Date 10/1/2006

Date	Description	Total
10/1/2006	October Fees Engineering Department	\$55,130.74

Grand Total Due

\$55,130.74

Due Date: 15th of Month

Please Remit to:
Environmental Management Corporation
P.O. Box 952190
St. Louis, MO 63195-2190

EVANSVILLE (INDIANA) WATERWORKS DISTRICT

DETAIL EXPENSE ANALYSIS

Account: Contractual Services - Other
Planning Department
Cutoff: 100%

Date	Paid To	Invoice	Amount	Planning Dept GIS Supplies & Expense 620-66	Planning Dept Contractual Services EMC Contract 635-65	Planning Dept Contractual Services GIS 650-65	Description
6/9/2005	EMC		\$53,179.07		\$53,179.07		Oper & Maint Agreement
7/14/2005	EMC		53,179.07		53,179.07		Oper & Maint Agreement
8/11/2005	EMC		53,179.07		53,179.07		Oper & Maint Agreement
9/8/2005	EMC		53,179.07		53,179.07		Oper & Maint Agreement
10/13/2005	EMC		53,179.07		53,179.07		Oper & Maint Agreement
11/10/2005	EMC		53,179.07		53,179.07		Oper & Maint Agreement
12/8/2005	EMC		53,179.07		53,179.07		Oper & Maint Agreement
1/12/2006	EMC		53,179.07		53,179.07		Oper & Maint Agreement
2/9/2006	EMC		53,179.07		53,179.07		Oper & Maint Agreement
3/9/2006	EMC		57,082.41		57,082.41		Oper & Maint Agreement
4/6/2006	EMC		55,130.74		55,130.74		Oper & Maint Agreement
5/11/2006	EMC		55,130.74		55,130.74		Oper & Maint Agreement
6/2/2005	Mark Rolley Consulting	5/15/05 - 5/29/05	12,260.00			\$12,260.00	GIS Contractual Service
6/16/2005	Mark Rolley Consulting	5/30/05 - 6/12/05	12,260.00			12,260.00	GIS Contractual Service
6/30/2005	Mark Rolley Consulting	6/13/05 - 6/26/05	12,260.00			12,260.00	GIS Contractual Service
7/14/2005	Mark Rolley Consulting	6/27/05 - 7/10/05	12,260.00			12,260.00	GIS Contractual Service
7/28/2005	Mark Rolley Consulting	7/11/05 - 7/24/05	12,260.00			12,260.00	GIS Contractual Service
8/11/2005	Mark Rolley Consulting	7/25/05 - 8/7/05	12,260.00			12,260.00	GIS Contractual Service
8/24/2005	Mark Rolley Consulting	8/8/05 - 8/22/05	12,260.00			12,260.00	GIS Contractual Service
9/8/2005	Mark Rolley Consulting	8/23/05 - 9/4/05	12,260.00			12,260.00	GIS Contractual Service
9/22/2005	Mark Rolley Consulting	9/5/05 - 9/18/05	12,500.00			12,500.00	GIS Contractual Service
10/6/2005	Mark Rolley Consulting	9/19/05 - 10/2/05	12,500.00			12,500.00	GIS Contractual Service
10/20/2005	Mark Rolley Consulting	10/3/05 - 10/16/05	12,500.00			12,500.00	GIS Contractual Service
11/3/2005	Mark Rolley Consulting	10/17/05 - 10/30/05	12,500.00			12,500.00	GIS Contractual Service
11/17/2005	Mark Rolley Consulting	10/31/05 - 11/13/05	12,500.00			12,500.00	GIS Contractual Service
12/1/2005	Mark Rolley Consulting	11/14/05 - 11/27/05	12,500.00			12,500.00	GIS Contractual Service
12/15/2005	Mark Rolley Consulting	11/28/05 - 12/11/05	12,500.00			12,500.00	GIS Contractual Service
12/29/2005	Mark Rolley Consulting	12/12/05 - 12/25/05	12,500.00			12,500.00	GIS Contractual Service
1/12/2006	Mark Rolley Consulting	12/26/05 - 1/8/06	12,500.00			12,500.00	GIS Contractual Service
1/26/2006	Mark Rolley Consulting	1/9/06 - 1/22/06	12,500.00			12,500.00	GIS Contractual Service
2/9/2006	Mark Rolley Consulting	1/23/06 - 2/5/06	12,500.00			12,500.00	GIS Contractual Service
2/23/2006	Mark Rolley Consulting	2/6/06 - 2/19/06	12,500.00			12,500.00	GIS Contractual Service
3/2/2006	SBC		2,086.28			2,086.28	Internet Service
3/9/2006	Mark Rolley Consulting	2/20/06 - 3/5/06	12,500.00			12,500.00	GIS Contractual Service
3/23/2006	Mark Rolley Consulting	3/6/06 - 3/19/06	12,500.00			12,500.00	GIS Contractual Service
3/30/2006	SBC		2,086.28			2,086.28	Internet Service
4/6/2006	Mark Rolley Consulting	3/20/06 - 4/2/06	13,792.00			13,792.00	GIS Contractual Service
4/20/2006	Mark Rolley Consulting	4/3/06 - 4/16/06	12,500.00			12,500.00	GIS Contractual Service
4/27/2006	SBC		2,082.00			2,082.00	Internet Service
5/4/2006	Mark Rolley Consulting	4/17/06 - 4/30/06	12,500.00			12,500.00	GIS Contractual Service
5/18/2006	Mark Rolley Consulting	5/1/06 - 5/14/06	12,500.00			12,500.00	GIS Contractual Service
Total			\$1,012,954.58	\$36,372.50	\$645,955.52	\$330,626.56	
Total per TB			\$1,012,956.00	\$36,373.00	\$645,956.00	\$330,627.00	
Variance			(\$1.42)	(\$0.50)	(\$0.48)	(\$0.44)	

ACCOUNTS PAYABLE VOUCHER

2657

TO Mark Rolley Consulting

ADDRESS _____

Invoice Date	Invoice Number	Items	Amount
		<i>Inv # 194</i>	
		<i>GIS Contractual Service</i>	
		PAID	
		DEC 29 2005	
		DEPT. OF WATER WORKS Check # <u>547043</u>	
<i>109</i>	<i>650-65</i>		<i>12,500.00</i>

I hereby certify that the attached invoice(s), or bill(s), is (are) true and correct and that the materials or services itemized thereon for which charge is made were ordered and received except _____

_____, 19____

Joy Wells
Signature

Title _____

I hereby certify that the attached invoice(s), or bill(s), is (are) true and correct and I have audited same in accordance with IC 5-11-10-1.6.

_____, 19____

W. W. S.
Officer General Manager

Title _____



Mark Rolley Consulting, Inc.
1346 Laubscher Rd.
Evansville, IN 47710

Invoice

Date	Invoice #
12/26/2005	194

Bill To

Evansville GIS Department
1 NW MLK Jr. BLVD Room 104
Evansville, IN 47708

Item	Description	Hours	Rate	Amount
Network Engineer	Mark Rolley (Network Engineer)	80	31.25	2,500.00
GIS Database Ma...	Greg Grabner (GIS Database Manager)	80	30.00	2,400.00
GIS Technician	Laura Howell (GIS Technician)	80	23.00	1,840.00
Help Desk Manager	Scott Davis (Help Desk Manager)	80	42.00	3,360.00
Application Mana...	David Bottomley (Application Manager)	80	30.00	2,400.00
			Total	\$12,500.00

EVANSVILLE (INDIANA) WATERWORKS DISTRICT

DETAIL EXPENSE ANALYSIS

Account: Contractual Services - Other
Planning Department
Cutoff: 100%

Date	Paid To	Invoice	Amount	Planning Dept GIS Supplies & Expense 620-66	Planning Dept Contractual Services EMC Contract 635-65	Planning Dept Contractual Services GIS 650-65	Description
6/2/2005	Mark Rolley Consulting		53.00	53.00			Server Parts
6/2/2005	Knowledge Computers		769.00	769.00			4 Connectors
6/2/2005	Office Depot		45.76	45.76			Office Supplies
6/9/2005	SBC		950.50	950.50			Internet Service
6/9/2005	Matt Arvay		20.00	20.00			Cellular Phone Reimbursement
6/9/2005	Greg Grabner		99.40	99.40			Mileage Reimbursement
6/16/2005	Industrial Contractors		190.00	190.00			Data Outlet
6/23/2005	Mark Rolley Consulting		47.69	47.69			Printer Cable
7/28/2005	Petty Cash		15.12	15.12			Shipping
7/14/2005	SBC		950.52	950.52			Internet Service
7/14/2005	City of Evansville		168.00	168.00			Phone Repair
7/7/2005	Matt Arvay		20.00	20.00			Cellular Phone Reimbursement
8/11/2005	SBC		950.50	950.50			Internet Service
8/11/2005	Matt Arvay		20.00	20.00			Cellular Phone Reimbursement
8/4/2005	Industrial Contractors		131.00	131.00			Fiber Patch
8/4/2005	Office depot		67.20	67.20			Office Supplies
8/4/2005	Mark Rolley Consulting		52.99	52.99			USB Sound card for Multimedia Server
8/11/2005	Mark Rolley Consulting		245.00	245.00			Service support from Microsoft
8/25/2005	NASCO		500.00	500.00			Membership Dues
9/15/2005	SBC		950.50	950.50			Internet Service
9/15/2005	Matt Arvay		20.00	20.00			Cellular Phone Reimbursement
9/8/2005	Office Depot		257.92	257.92			Office Supplies
9/29/2005	Keller Schroeder		13,970.00	13,970.00			2005 Smartnet Maintenance
9/29/2005	Matric Integration		1,025.00	1,025.00			Computer Supplies
10/13/2005	SBC		950.00	950.00			Internet Service
10/13/2005	City of Evansville		307.76	307.76			Phone Service
10/13/2005	Mark Rolley Consulting		245.00	245.00			Reimbursement for IP Monitor support renewal
10/27/2005	Matt Arvay		20.00	20.00			Cellular Phone Reimbursement
10/20/2005	Matt Arvay		210.00	210.00			Travel Expense
11/10/2005	Matt Arvay		255.00	255.00			Travel Expense
11/10/2005	Indoff Inc.		149.00	149.00			Desk Tray
11/10/2005	SBC		950.50	950.50			Internet Service
11/23/2005	Matt Arvay		20.00	20.00			Cellular Phone Reimbursement
12/8/2005	SBC		2,976.67	2,976.67			Internet Service
12/1/2005	Office Depot		252.10	252.10			Office Supplies
12/15/2005	Greg Grabner		50.22	50.22			Mileage Reimbursement
12/29/2005	City of Evansville		218.30	218.30			Phone Service
12/29/2005	Matrix Integration		240.00	240.00			Net Shelter Premium 42U Glass Door
12/22/2005	Matt Arvay		20.00	20.00			Cellular Phone Reimbursement
12/31/2005	Adjustment		(150.02)	(150.02)			YE adjustment - phone
12/31/2005	Adjustment		2,367.13	2,367.13			Payable
1/12/2006	SBC		2,367.13	2,367.13			GIS System
1/26/2006	ESRI		878.75	878.75			Books
1/26/2006	Matt Arvay		20.00	20.00			Cell Phone Bill
1/31/2006	Adjustment		(2,367.13)	(2,367.13)			Payable
2/2/2006	Office Depot		376.35	376.35			Office Supplies
2/2/2006	SBC		2,086.28	2,086.28			GIS System
2/9/2006	Mark Rolley Consulting		175.01	175.01			Reimbursement for cables
2/9/2006	Industrial Contractors		294.00	294.00			GIS II Connection
2/23/2006	Mark Rolley Consulting		78.00	78.00			Reimbursement for Website renewal
2/23/2006	SBC		20.00	20.00			Cell Phone Bill
3/9/2006	City of Evansville		34.14	34.14			-

EVANSVILLE (INDIANA) WATERWORKS DISTRICT

DETAIL EXPENSE ANALYSIS

Account: Contractual Services - Other
Planning Department
Cutoff: 100%

Date	Paid To	Invoice	Amount	Planning Dept GIS Supplies & Expense 620-66	Planning Dept Contractual Services EMC Contract 635-65	Planning Dept Contractual Services GIS 650-65	Description
3/23/2006	Matt Arvay		20.00	20.00			Cell Phone Bill
4/13/2006	Keller Schroeder		168.00	168.00			iSeries support for Matt Arvay
4/20/2006	Matt Arvay		20.00	20.00			Cell Phone Bill
4/20/2006	Printing & Supply		3.20	3.20			Report Cover
4/27/2006	Office Depot		1,078.01	1,078.01			Office Supplies
5/18/2006	Matt Arvay		20.00	20.00			Cell Phone Bill
5/25/2006	NASCIO		500.00	500.00			NASCIO Local Govt Membership Dues
6/9/2005	EMC		\$53,179.07		\$53,179.07		Oper & Maint Agreement
7/14/2005	EMC		53,179.07		53,179.07		Oper & Maint Agreement
8/11/2005	EMC		53,179.07		53,179.07		Oper & Maint Agreement
9/8/2005	EMC		53,179.07		53,179.07		Oper & Maint Agreement
10/13/2005	EMC		53,179.07		53,179.07		Oper & Maint Agreement
11/10/2005	EMC		53,179.07		53,179.07		Oper & Maint Agreement
12/8/2005	EMC		53,179.07		53,179.07		Oper & Maint Agreement
1/12/2006	EMC		53,179.07		53,179.07		Oper & Maint Agreement
2/9/2006	EMC		53,179.07		53,179.07		Oper & Maint Agreement
3/9/2006	EMC		57,082.41		57,082.41		Oper & Maint Agreement
4/6/2006	EMC		55,130.74		55,130.74		Oper & Maint Agreement
5/11/2006	EMC		55,130.74		55,130.74		Oper & Maint Agreement
6/2/2005	Mark Rolley Consulting	5/15/05 - 5/29/05	12,260.00			\$12,260.00	GIS Contractual Service
6/16/2005	Mark Rolley Consulting	5/30/05 - 6/12/05	12,260.00			12,260.00	GIS Contractual Service
6/30/2005	Mark Rolley Consulting	6/13/05 - 6/26/05	12,260.00			12,260.00	GIS Contractual Service
7/14/2005	Mark Rolley Consulting	6/27/05 - 7/10/05	12,260.00			12,260.00	GIS Contractual Service
7/28/2005	Mark Rolley Consulting	7/11/05 - 7/24/05	12,260.00			12,260.00	GIS Contractual Service
8/11/2005	Mark Rolley Consulting	7/25/05 - 8/7/05	12,260.00			12,260.00	GIS Contractual Service
8/24/2005	Mark Rolley Consulting	8/8/05 - 8/22/05	12,260.00			12,260.00	GIS Contractual Service
9/8/2005	Mark Rolley Consulting	8/23/05 - 9/4/05	12,260.00			12,260.00	GIS Contractual Service
9/22/2005	Mark Rolley Consulting	9/5/05 - 9/18/05	12,500.00			12,500.00	GIS Contractual Service
10/6/2005	Mark Rolley Consulting	9/19/05 - 10/2/05	12,500.00			12,500.00	GIS Contractual Service
10/20/2005	Mark Rolley Consulting	10/3/05 - 10/16/05	12,500.00			12,500.00	GIS Contractual Service
11/3/2005	Mark Rolley Consulting	10/17/05 - 10/30/05	12,500.00			12,500.00	GIS Contractual Service
11/17/2005	Mark Rolley Consulting	10/31/05 - 11/13/05	12,500.00			12,500.00	GIS Contractual Service
12/1/2005	Mark Rolley Consulting	11/14/05 - 11/27/05	12,500.00			12,500.00	GIS Contractual Service
12/15/2005	Mark Rolley Consulting	11/28/05 - 12/11/05	12,500.00			12,500.00	GIS Contractual Service
12/29/2005	Mark Rolley Consulting	12/12/05 - 12/25/05	12,500.00			12,500.00	GIS Contractual Service
1/12/2006	Mark Rolley Consulting	12/26/05 - 1/8/06	12,500.00			12,500.00	GIS Contractual Service
1/26/2006	Mark Rolley Consulting	1/9/06 - 1/22/06	12,500.00			12,500.00	GIS Contractual Service
2/9/2006	Mark Rolley Consulting	1/23/06 - 2/5/06	12,500.00			12,500.00	GIS Contractual Service
2/23/2006	Mark Rolley Consulting	2/6/06 - 2/19/06	12,500.00			12,500.00	GIS Contractual Service
3/2/2006	SBC		2,086.28			2,086.28	Internet Service
3/9/2006	Mark Rolley Consulting	2/20/06 - 3/5/06	12,500.00			12,500.00	GIS Contractual Service
3/23/2006	Mark Rolley Consulting	3/6/06 - 3/19/06	12,500.00			12,500.00	GIS Contractual Service
3/30/2006	SBC		2,086.28			2,086.28	Internet Service
4/6/2006	Mark Rolley Consulting	3/20/06 - 4/2/06	13,792.00			13,792.00	GIS Contractual Service
4/20/2006	Mark Rolley Consulting	4/3/06 - 4/16/06	12,500.00			12,500.00	GIS Contractual Service
4/27/2006	SBC		2,082.00			2,082.00	Internet Service
5/4/2006	Mark Rolley Consulting	4/17/06 - 4/30/06	12,500.00			12,500.00	GIS Contractual Service
5/18/2006	Mark Rolley Consulting	5/1/06 - 5/14/06	12,500.00			12,500.00	GIS Contractual Service
Total			\$1,012,954.58	\$36,372.50	\$645,955.52	\$330,626.56	
Total per TB			\$1,012,956.00	\$36,373.00	\$645,956.00	\$330,627.00	
Variance			(\$1.42)	(\$0.50)	(\$0.48)	(\$0.44)	

ACCOUNTS PAYABLE VOUCHER

01430

TO SBC

ADDRESS _____

Invoice Date	Invoice Number	Items	Amount
		Acct# 841826408	
		GIS System	
		PAID	
		FEB 02 2006	
		DEPT. OF WATER WORKS	
		Check # 547304	
102	620-66		2086.28

I hereby certify that the attached invoice(s), or bill(s), is (are) true and correct and that the materials or services itemized thereon for which charge is made were ordered and received except _____

_____, 19 ____

Joy Walls
Signature

Title

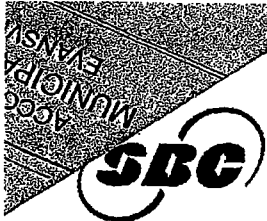
I hereby certify that the attached invoice(s), or bill(s), is (are) true and correct and I have audited same in accordance with IC 5-11-10-1.6.

_____, 19 ____

Officer

Title

K.P.#1 JAN 30 '05



SBC Internet Services
 Evansville Water and Sewer Utility
 1 NW MARTIN LUTHER KING JR BLVD
 EVANSVILLE IN 47708-1806

Account #: 841826408

Statement Date: 01/06/2006

Previous Bill	Payments Applied through 12/21/2005	Adjustments	* Balance from Previous Bill	Current Charges Due by 02/20/2006	Total Billed Amount
5,343.80	2,976.67CR	0.00	2,367.13	2,086.28	4,453.41

Bill-At-A-Glance

Previous Bill	5,343.80
Payments Applied through 12/21/2005 - See Payments Applied To Balance Due Section	2,976.67CR
Adjustments	0.00
*Balance from Previous Bill	2,367.13
Current Charges	
Itemized Charges and Credits	2,086.28
Government Fees and Taxes	0.00
Current Charges due by 02/20/06	2,086.28
Total Billed Amount	4,453.41

***Balance from Previous Bill Detail**

Past Due Amount-Please Pay Immediately	285.13
Charges due by 01/20/06	2,082.00
Total Balance from Previous Bill	2,367.13

Questions? Contact:

Billing & Service Questions: 1-866-937-3664
 To Place an Order: 1-800-480-8088
 E-mail: dedicatedbilling@sbcis.sbc.com
 Website: <http://dedicated.sbcis.net>

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906
804g



Page: 2

Account #: 841826408

Statement Date: 01/06/2006

Payments Applied to Balance Due

	Date Applied	Payment Method	Payment Number	Amount
1.	12/20/2005	Payment by Check	0000546867	2,976.67CR
Total Payments Applied to Balance Due				2,976.67CR

Itemized Charges and Credits

Charges for 0001116807
Evansville Water and Sewer Utility
1 NW MARTIN LUTHER KING JR BLVD
EVANSVILLE IN 47708-1806

SBC PremierSERV(SM) DIA

Description	Service Date	Amount
2. Traffic Reporting Monthly Charge	01/05/06-02/04/06	0.00
3. Transport PAK ATM ATM DS3 9.0 Mbps Monthly Charge	01/05/06-02/04/06	1,900.00
4. Fed Univ Srv Pass-Through Fee	01/05/06-02/04/06	182.00
Total Charges for 0001116807		2,082.00

Description	Service Date	Amount
Item		
No. Description		
5. Late Payment Charge	01/05/06	4.28
Total Itemized Charges and Credits		2,086.28

Government Fees and Taxes

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EVANSVILLE (INDIANA) WATERWORKS DISTRICT

DETAIL EXPENSE ANALYSIS

Account: Miscellaneous

Cutoff: \$1,000

Date	Paid To	Invoice	Amount	Misc. Expense 921-03	Uncollectible Accounts 904-00	RCE State Board of Accounts 928-01	Description
6/30/2005	ESRU		\$18,111.99	\$18,111.99			GIS software maintenance contract
7/31/2005	Hinderliter Environmental, Inc.		11,035.63	11,035.63			Removal of fuel tanks - JE# 29 in Jul.
1/31/2006	ESRU		17,825.00	17,825.00			Recurring GIS maintenance agreement
1/31/2006	TDC Group		2,000.00	2,000.00			Recurring GIS maintenance agreement
2/28/2006	Hinderliter Environmental, Inc.		4,107.55	4,107.55			Removal of fuel tanks from Allen's Lane - JE# 28
2/28/2006	Hinderliter Environmental, Inc.		2,231.70	2,231.70			Removal of fuel tanks from Allen's Lane - JE# 28
2/28/2006	Hinderliter Environmental, Inc.		1,248.25	1,248.25			Removal of fuel tanks from Allen's Lane - JE# 28
2/28/2006	Hinderliter Environmental, Inc.		885.85	885.85			Removal of fuel tanks from Allen's Lane - JE# 28
2/28/2006	Hydraserve, Inc		26,650.00	26,650.00			Removal of fuel tanks from Allen's Lane - JE# 28
3/31/2006	Plumbers Supply Company		682.50	682.50			Oasis Water Coolers
3/31/2006	The Home Depot		630.00	630.00			Counter base - filtration
3/31/2006	Hydraserve, Inc		(26,650.00)	(26,650.00)			Filter Plant renovation JE #31
4/30/2006	Kight Custom Millwork & Laminate		596.00	596.00			Counter top
5/31/2006	Hinderliter Environmental, Inc.		1,248.45	1,248.45			Sampling
5/31/2006	ASAP Software		475.68	475.68			Software license
12/31/2005			49,235.40		\$49,235.40		
12/31/2005			5,276.63		5,276.63		
1/31/2006			(60.00)		(60.00)		
12/31/2005	State Board of Accounts		5,500.00			\$5,500.00	
Total			\$121,030.63	\$61,078.60	\$54,452.03	\$5,500.00	
Total per TB			\$121,030.00	\$61,078.00	\$54,452.00	\$5,500.00	
Variance			\$0.63	\$0.60	\$0.03	\$0.00	

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EVANSVILLE (INDIANA) WATERWORKS DISTRICT

DETAIL EXPENSE ANALYSIS

Account: Contractual Services - Other

Cutoff: 100%

				CT SV Operations Mgmt. 923-08	
Date	Paid To	Invoice	Amount		Description
6/2/2005	EA2		\$5,900.63	\$5,900.63	Security Reimbursement - 4/4/05-5/1/05
6/9/2005	CSX		6,380.13	6,380.13	Pipeline Fees
6/9/2005	EA2		34,122.10	34,122.10	Contract True Up
6/9/2005	EA2		357,125.12	357,125.12	Management Contract
6/30/2005	Sonitrol Security Systems		22,400.00	22,400.00	Security System Set Up/ Reclassed by Desiree to PP&E JE#27 in June
6/30/2005	Adjustment		(22,400.00)	(22,400.00)	Capitalize
6/30/2005	Adjustment		(27,500.00)	(27,500.00)	Meters
7/12/2005	EA2		5,760.00	5,760.00	Security Reimbursement - 5/2/05-5/29/05
7/28/2005	EA2		6,040.62	6,040.62	Security Reimbursement - 5/30/05 - 6/26/05
7/28/2005	Sonitrol Security Systems		8,000.00	8,000.00	Security System Set Up/ Reclassed by Desiree to PP&E JE# 31 in August
7/28/2005	Lexmark Int		348.00		Printer Maintenance
7/14/2005	EA2		357,125.12	357,125.12	Management Contract
7/7/2005	Fifth Third		137.50	137.50	Bank Bond Payment
7/31/2005	Adjustment		321,675.70	321,675.70	Accruals
8/1/2005	Adjustment		(357,125.12)	(357,125.12)	Accruals
8/2/2005	Adjustment		(27,500.00)	(27,500.00)	Capitalized meter service installation
8/11/2005	EA2		321,675.70	321,675.70	Management Contract
8/31/2000	Adjustment		(27,500.00)	(27,500.00)	Capitalized meter service installation
8/31/2000	Adjustment		(8,000.00)	(8,000.00)	Capitalized security system set up
9/8/2005	EA2		5,997.60	5,997.60	Security Reimbursement - 6/27/05 - 7/24/05
9/8/2005	Sterling Boiler		3,300.00		10 outlets for security cameras/capitalized
9/15/2005	EA2		321,675.70	321,675.70	Management Contract
9/29/2005	City of Eville		500.00	500.00	Vehicle Accident - Deductible
9/30/2005	Adjustment		(27,500.00)	(27,500.00)	Capitalized meter service installation
10/6/2005	EA2		5,760.00	5,760.00	Security Reimbursement - 8/8/05 - 9/4/05
10/13/2005	EA2		321,675.70	321,675.70	Management Contract
10/27/2005	EA2		2,880.00	2,880.00	Security Reimbursement - 7/25/05 - 8/7/05
10/27/2005	Sonitrol Security Systems		1,600.00	1,600.00	Security System Set Up/ Reclassed by Desiree to PP&E JE# 28 in October
10/31/2005	Adjustment		(1,600.00)	(1,600.00)	Capitalized security system set up
10/31/2005	Adjustment		(27,500.00)	(27,500.00)	Capitalized meter service installation
11/3/2005	Sonitrol Security Systems		767.33	767.33	Security Services 10/25/ - 11/30/05
11/3/2005	EA2		5,933.75	5,933.75	Security Reimbursement - 9/5 - 10/2/05
11/17/2005	EA2		\$321,675.70	321,675.70	Management Contract
11/30/2005	Adjustment		357,125.12	357,125.12	Accruals
11/30/2005	Adjustment		(321,675.70)	(321,675.70)	Accruals
11/30/2005	Adjustment		(27,500.00)	(27,500.00)	Capitalized meter service installation
11/30/2005	Adjustment		(3,300.00)	(3,300.00)	Capitalized security camera outlets
12/1/2005	Sonitrol Security Systems		626.00	626.00	Security Services 12/1/05 - 12/3/05
12/15/2005	EA2		8,651.25	8,651.25	Security Reimbursement -10/3/05-11/13/05
12/31/2005	Adjustment		(27,500.00)	(27,500.00)	Capitalized meter service installation
12/15/2005	EA2		357,125.12	357,125.12	Management Contract
1/1/2006	Fifth Third		137.50	137.50	Bond Processing Fees
1/12/2006	Sonitrol Security Systems		626.00	626.00	Security - Jan 2006
1/19/2006	EA2		357,125.12	357,125.12	Management Fees
1/26/2006	Hansen Business Form		788.00		Checks
1/31/2006	EA2		357,125.12	357,125.12	Accruals
1/31/2006	Adjustment		(357,125.12)	(357,125.12)	Accruals
1/31/2006	Adjustment		(27,500.00)	(27,500.00)	capitalize meters
2/1/2006	CSX Transportation		500.00	500.00	Encroachment inventory fee - 1 time fee
2/2/2006	EA2		9,066.24	9,066.24	Security - 11/14/05 - 12/25/06
2/2/2006	Sonitrol Security Systems		626.00	626.00	Security - Feb 2006
2/9/2006	EA2		357,125.12	357,125.12	Management Fees
2/28/2006	EA2		357,125.12	357,125.12	Accruals

EVANSVILLE (INDIANA) WATERWORKS DISTRICT

DETAIL EXPENSE ANALYSIS

Account: Contractual Services - Other

Cutoff: 100%

Date	Paid To	Invoice	Amount	CT SV	Description
				Operations Mgmt. 923-08	
2/28/2006	Adjustment		(357,125.12)	(357,125.12)	Accruals
2/28/2006	Adjustment		(27,500.00)	(27,500.00)	capitalize meters
3/2/2006	EA2		6,063.12	6,063.12	Security - 12/25/05 - 1/22/06
3/2/2006	Sonitrol Security Systems		626.00	626.00	Security - Mar 2006
3/16/2006	EA2		357,125.12	357,125.12	Management Fees
3/31/2006	EA2		366,184.86	366,184.86	Accruals
3/31/2006	Adjustment		(357,125.12)	(357,125.12)	Accruals
4/6/2006	Sonitrol Security Systems		626.00	626.00	Security - Apr 2006
4/13/2006	Dave Hicks Auto Collision		7,452.37	7,452.37	Vehicle Repair - employee - non-recurring
4/20/2006	EA2		366,184.86	366,184.86	Management Fees
4/30/2006	EA2		383,601.34	383,601.34	Accruals
4/30/2006	Adjustment		(366,184.86)	(366,184.86)	Accruals
5/4/2006	Sonitrol Security Systems		626.00	626.00	Security - May 2006
5/18/2006	EA2		383,601.34	383,601.34	Management Fees
5/25/2006	CSX Transportation		6,615.17	6,615.17	Pipeline Fees - recurring each year
5/25/2006	Sonitrol Security Systems		626.00	626.00	Security - June 2006
5/31/2006	EA2		374,893.10	374,893.10	Accruals
5/31/2006	Adjustment		(383,601.34)	(383,601.34)	Accruals
5/31/2006	Adjustment		(1,715.45)	(1,715.45)	capitalize meters
3/2/2006	R. W. Armstrong		5,019.60		EA2 Contract review-non-recurring
3/9/2006	Keller Schroeder		1,008.00		Programming service
3/30/2006	Umbaugh		26,800.00		Water Rate Case
4/13/2006	Keller Schroeder		1,302.00		Programming service
4/28/2006	R. W. Armstrong		13,563.97		EA2 Contract review-non-recurring
5/11/2006	R. W. Armstrong		6,516.00		EA2 Contract review-non-recurring
5/11/2006	Keller Schroeder		2,982.00		Programming service
8/4/2005	City Of Evansville		45,000.00		Controller annual amount
Total			\$5,286,622.53	\$4,071,975.56	
Total per TB			\$5,286,623.00	4,071,975.00	
Variance			(\$0.47)	\$0.56	

01

ESRT

ADDRESS

Invoice Date	Invoice Number	Items	Amount
109	398-01	PAID JAN 26 2006 DEPT OF WATER WORKS Check # 547244	18,825.00
		Maint Agreement	
		JAN 19 2006 PAID DEPT OF WATER WORKS Check # 547191	
		Verd 123-06 paid and was #18,825.00	

I hereby certify that the attached invoice(s), or bill(s), is (are) true and correct and that the materials or services itemized thereon for which charge is made were ordered and received except

61

Signature

Title

I hereby certify that the attached invoice(s), or bill(s), is (are) true and correct and I have audited same in accordance with IC 5-11-10-1.6.

61

Officer

General Manager

CO. 100

1001
MAR 24 1965

3



SONITROL

CLIENT AGREEMENT

NO. **E 1177**

DATE: **September 30, 2005**

CLIENT NAME **Evansville Water & Sewer Utility**

PHONE _____

INSTALL AT **1301 Waterworks Rd**

Address

Evansville

City

IN **47713**

State Zip

BILL TO ABOVE ☐ BILL TO OTHER ☐

P O Box 19

Address

Evansville

City

IN **47740**

State Zip

All equipment is the personal property of the Dealer ☐ Client ☒

INSTALLED EQUIPMENT **See Attached Proposal with Options Dated 05/03/05**

SERVICE: ☒ **COMPLETE PARTS & LABOR INCLUDED**
(See Exclusions in Limited Warranty)

☐ **TIME AND MATERIAL**
(At Prevailing Service Labor Rates)

WITH COMPLETE PARTS & LABOR SERVICE, SMOKE DETECTORS, HEAT DETECTORS, AND CONTROL PANEL BATTERIES ARE SERVICED AT NO CHARGE FOR 5 YEARS FROM DATE OF INSTALLATION. AFTER 5 YEARS, SERVICE COST WILL BE FOR PARTS ONLY, NO CHARGE FOR LABOR.

INSTALLATION: \$ **171,000.00**

\$ **0.00**

Tax

\$ **171,000.00**

Total

(\$ **0.00**)

(Down Payment)

\$ **171,000.00**

Balance Upon Completion

MONTHLY MONITORING: \$ **Year 1 - 626.00 per month, Years 2 and 3 - 1,396.00 per month**

Payable In Advance

ALARM SIGNALS TRANSMITTED BY UNSUPERVISED TELEPHONE LINE(S) WITHOUT OPTIONAL PHONE LINE PROTECTION

LIMITED WARRANTY

In the event any part of the equipment installed shall become defective or inoperative under normal use, and DEALER determines the equipment is defective or inoperative, DEALER shall replace or repair such defective part in accordance with the appropriate coverage as noted in the "service" section above. In no event shall DEALER be liable for more than, and CLIENT'S exclusive remedy for breach of this limited warranty shall be limited to, the repair or replacement of defective equipment installed under this agreement, and DEALER shall not be liable for injuries to persons or property, including but not limited to, all general, direct, special, exemplary, punitive, incidental or consequential damages. This warranty is not assignable. If CLIENT shall discover a defect in the products supplied under this Agreement, CLIENT shall immediately contact DEALER in writing or by telephone and fully describe the nature of the defect so that repair service may be rendered. DEALER shall not be liable for repair or replacement in the event of damage to material or equipment caused by accident, vandalism, flood, water, lightning, fire, intrusion, abuse, misuse, an act of God, any casualty, including electricity, unauthorized repair service, modification or improper installation by anyone other than DEALER and any other cause beyond the control of DEALER, including interruption of electrical or telephone service. CLIENT acknowledges that any affirmation of fact or promise made by DEALER shall not be deemed to create an express warranty, and that DEALER makes no representation or warranty, that the system or service supplied may not be compromised, circumvented, or that the system or services will in all cases provide the signaling, monitoring and response for which it was intended.

1. DEALER agrees to install or cause to be installed, in the premises of the CLIENT, alarm equipment and devices, and to provide a centrally monitored signaling system necessary to transmit signals from the premises of the CLIENT to DEALER'S central monitoring station, in accordance with the attached Security System Quotation. Upon completion of installation DEALER will thoroughly instruct the CLIENT in the proper use of the Alarm System. DEALER will not be responsible to monitor any devices for alarm or supervisory conditions that are not electrically connected by DEALER into Sonitrol's signaling system.

2. Upon termination of this Agreement for any reason, except for cancellation at the end of the initial term or any renewal term as provided for herein, all services by DEALER will terminate and in addition to any payments due for services rendered, the CLIENT shall be liable for damages for the breach of the contract, from the date of default to the end of the term of the Agreement. In the event CLIENT fails to pay the amount of damages and/or the amount then due for services previously rendered, the CLIENT agrees to pay the DEALER all costs of collection, including without limitation, reasonable attorneys' fees.

3. DEALER shall have the right, at any time, to increase the charges provided herein, to reflect any additional taxes, fees or charges relating to the service provided under the terms of this Agreement, which may hereafter be imposed on DEALER by any utility or government agency and CLIENT agrees to pay same. So that DEALER may properly adjust its rates to meet changing costs, DEALER may, at any time after the expiration of one (1) year from the date of this Agreement, increase the annual monitoring/service charges upon giving the CLIENT notice in writing. CLIENT'S failure to notify DEALER within said thirty (30) days shall constitute CLIENT'S acceptance of the increase.

THIS AGREEMENT IS NOT BINDING UNLESS APPROVED IN WRITING BY AN AUTHORIZED REPRESENTATIVE OF THE SONITROL INDEPENDENT FRANCHISED DEALER. IN THE EVENT OF FAILURE OF APPROVAL, THE ONLY LIABILITY OF DEALER SHALL BE TO RETURN TO THE CLIENT THE AMOUNT, IF ANY, PAID UPON THE SIGNING OF THIS AGREEMENT CLIENT ACKNOWLEDGES THAT DEALER'S LIABILITY IS LIMITED AS SET FORTH HEREIN.

CLIENT ACKNOWLEDGES RECEIPT OF A COPY OF THIS AGREEMENT, AND SPECIFICALLY ACKNOWLEDGES AND ACCEPTS THAT DEALER'S LIABILITY IS LIMITED AS SET FORTH HEREIN

THIS AGREEMENT IS FOR A TERM OF THREE YEARS FROM THE COMPLETION DATE OF THE INSTALLATION, OR IF THIS CONTRACT IS FOR A RENEWAL OF AN EXISTING SYSTEM, IT IS FOR A TERM OF THREE YEARS FROM THE DATE IN THE HEADER OF THIS AGREEMENT

Sonitrol of Evansville, Inc
208 N W Third Street
Evansville IN 47708-1234
(812) 422-1210

SIGNATURE X
(CLIENT)

TITLE **Board President**

DATE **10-4-2005**

APPROVED X
(SONITROL INDEPENDENT FRANCHISED DEALER)

PAGE 1 OF 2

CLIENT shall be in default of this Agreement for: (a) failure to pay the installation charge, (b) failure to pay the monitoring/service charge when due, (c) willfully or negligently causing repeated false alarms, (d) failure to perform any other obligation under this Agreement. Upon CLIENT'S default, DEALER shall have the right to terminate this Agreement ten (10) days after written notice of default if after such notice CLIENT has not cured the default. Any cost incurred by DEALER as a result of a false alarm originating from CLIENT'S premises shall be promptly reimbursed to DEALER. In the event of any default of this Agreement by CLIENT, including a default for failure to pay monies due and owing to DEALER, CLIENT shall pay DEALER any and all damages or losses incurred by DEALER in connection with such default, including all costs and expenses incurred by DEALER in collection any monies due and owing by CLIENT to DEALER hereunder, reasonable attorney's fees, costs, prejudgment interest, and any other reasonable and related expenses of collection.

5. DEALER agrees to monitor the system from the time CLIENT causes the system to be activated until CLIENT causes the system to be deactivated. Upon receipt of a signal indicating an unauthorized entry into CLIENT'S premises or an emergency, the DEALER'S operator will use reasonable efforts to identify the signal and, when warranted, will transmit notice of said signal to the local authority having jurisdiction. If instructed to do so by CLIENT in writing, DEALER will also notify an agent designated in writing by CLIENT. CLIENT agrees to give DEALER a list of names of all persons who shall have the right to enter the premises between any regularly scheduled times for opening and closing the premises and who may be called upon for a key to enter CLIENT'S premises during such periods.

6. CENTRAL STATION ALARM: If DEALER has installed a central station alarm, DEALER shall, without warranty, use reasonable efforts to do the following to the extent the service is selected by CLIENT.

- A. Upon receipt of a burglar alarm signal or access control door alarm signal, transmit the alarm to headquarters of the public police department.
- B. Upon receipt of a hold-up alarm signal, transmit the alarm to the public police department.
- C. Upon receipt of a manual, water flow, smoke or automatic fire alarm signal, transmit the alarm to the public fire department.
- D. Upon receipt of an auxiliary, trouble, supervisory or other special signal, notify CLIENT or local authority as applicable.
- E. Upon receipt of an audio signal indicating an unauthorized entry into CLIENT'S premises, DEALER'S operator will use reasonable efforts to identify the sound, and when warranted will transmit notice of said signal to the public police department.

DEALER shall use reasonable efforts to notify CLIENT'S designated representative, provided that CLIENT has designated in writing a person to be notified and has provided a telephone number. DEALER shall be deemed to have used reasonable efforts to notify CLIENT'S representative if DEALER has called telephone number supplied by CLIENT.

7. CLIENT hereby authorizes and empowers DEALER, its agents or assigns, to install the aforesaid system in the designated premises and to service the system and to make any necessary inspections, tests and repairs as required. CLIENT understands that alternative or additional protection can be installed at CLIENT'S request and expense. CLIENT acknowledges that DEALER has no way of knowing of the existence of hidden pipes, wires or other obstructions within walls or other concealed spaces, and it is CLIENT'S obligation to make DEALER aware of such conditions, failing which DEALER shall have no responsibility whatsoever for any damage that may be caused. The CLIENT agrees to furnish any necessary electric current through CLIENT'S meter and at CLIENT'S own expense. It is mutually agreed that the work of installation, repair or service by the DEALER shall be performed between the hours of 8:00 o'clock a.m. and 5:00 o'clock p.m. exclusive of Saturdays, Sundays and holidays.

8. It is understood and agreed that upon termination DEALER may remove or abandon, in whole or in part, the system if owned by DEALER, without obligation to repair or redecorate any portion of the CLIENT'S premises. DEALER'S removal or abandonment shall not constitute a waiver of the right to collect any charges which may have been accrued or may be due hereunder. CLIENT shall maintain insurance adequate to cover the replacement cost of DEALER'S equipment in custody and control of CLIENT.

9. This agreement may be cancelled, without previous notice, at the option of the DEALER, in the event DEALER'S central station, connection link or the equipment within the CLIENT'S premises is destroyed by fire or other catastrophe, or so substantially damaged that it is impractical to continue service, and may likewise be cancelled at the option of the CLIENT in the event of such occurrences. CLIENT shall be liable for any delinquent payments for services previously rendered.

10. CLIENT agrees to perform system checks as instructed by DEALER in order to ascertain if system is properly functioning. CLIENT acknowledges that DEALER'S obligation hereunder relates solely to the services set forth above and to the service of the specified alarm system and that DEALER is in no way obligated to insure the operation of the system to maintain or service CLIENT'S property or the property of others to which DEALER'S system is connected. Repairs shall be performed as soon as reasonably possible after receipt of notice by DEALER. CLIENT is solely responsible for proper maintenance of any devices utilizing batteries; or any sprinkler system including provision of heat where necessary and acknowledges that DEALER has no responsibility for the operation or non-operation of its equipment unless the sprinkler system is at all times in sound working order.

11. DEALER assumes no liability for delays in installation or interruptions of service due to strikes, riots, floods, fires, act of God or any causes beyond the control of DEALER, including interruption of alarm transmission, and will not be required to supply service to the CLIENT while such cause continues. CLIENT understands that alarm signals may be transmitted by telephone, cable, radio or microwave, which are outside the control of DEALER, and DEALER shall have no responsibility for any failure in transmission of alarm signals by any of these means. CLIENT agrees to immediately notify DEALER of any malfunctions of the communication link used by this equipment.

12. SCOPE OF SERVICES:

The services provided by DEALER to CLIENT hereunder are comprised of the installation, service, and limited monitoring of surveillance cameras at CLIENT'S water treatment facilities. CLIENT understands that the services to be provided by DEALER are limited by the following conditions, with the knowledge and consent of the CLIENT. CLIENT has contracted with DEALER for the installation of twenty-one (21) cameras which will record on the client premise on digital recorder(s) continuously. In addition, twelve (12) of the twenty-one (21) cameras shall be monitored for motion detection after CLIENT'S regular business hours, the specific hours of monitoring to be mutually agreed upon by CLIENT and DEALER. Upon activation of the motion detector system of one (1) of the twelve (12) cameras being monitored, DEALER shall receive a video feed from the camera and will monitor the video for signs of unauthorized entry onto the premises. CLIENT acknowledges that the video surveillance field is limited, and the surveillance cameras do not cover one hundred percent (100%) of the premises, and the surveillance system, as contracted for, includes known blind spots. CLIENT acknowledges that there are multiple areas on the premises that are not in the surveillance field of any of the twenty-one (21) cameras, and that intruders and other activities in such areas cannot be detected, recorded, or monitored. CLIENT also acknowledges that the lighting conditions on the premises are in some cases substandard or non-functional, and the effectiveness of the surveillance may be diminished or rendered ineffective due to lighting conditions. CLIENT understands that the system contracted for provides for a dial-up phone connection between the cameras and the monitoring station, and that such system permits only one camera to be monitored at a time. Accordingly, in the event of multiple intrusions occurring simultaneously, only one camera signal could be monitored by DEALER. In addition, environmental factors such as rain, wind, snow, blowing debris and other environmental motion will cause multiple motion fields to be detected and may render the surveillance system ineffective during such events. It is understood and agreed by the parties hereto that DEALER is not an insurer and that insurance covering personal injury and property loss or damage on CLIENT'S premises should be obtained by CLIENT at CLIENT'S sole expense, and that due to the limitations of the system, as described hereinabove, DEALER shall not be responsible for any unobserved intrusion or any damages caused by any such intruders.

13. All claims, actions or proceedings, legal or equitable, against DEALER must be commenced in court within two (2) years after the cause of action has occurred or the act, omission or event occurred from which the claim, action or proceeding arises, whichever is earlier, without judicial extension of time, or said claim, action or proceeding is barred, time being of the essence of this paragraph.

14. CLIENT acknowledges that the provisions of the Agreement, and particularly those paragraphs relating to disclaimer of warranties, limitation of liability and third-party indemnification, inure to the benefit of and are applicable to Sentinel Corporation and its subsidiaries and to any subcontractors engaged by DEALER to provide monitoring, maintenance, installation or service of the alarm system provided herein. CLIENT hereby waives his right of recovery against DEALER for any loss covered by insurance on the premises or its contents to the extent permitted by any policy or by law.

15. If there is any conflict between this Agreement and CLIENT'S purchase order, or any other document, this Agreement will govern, whether such purchase order or other document is prior or subsequent to this Agreement. This Agreement is not assignable by CLIENT except upon advance written consent of DEALER.

16. It is mutually understood and agreed that any representation, promise, advertising or other statement, condition, inducement or warranty, express or implied, whether written or verbal, not included in writing in the Agreement shall not be binding upon any party and that the Agreement may not be altered, modified or otherwise changed at any time except with the written consent of each of the parties hereto, and in the form of an addendum to this Agreement. If any of the terms or conditions of this Agreement shall be declared invalid or inoperative, all of the remaining terms and conditions shall remain in full force and effect.

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EVANSVILLE (INDIANA) WATERWORKS DISTRICT

DETAIL EXPENSE ANALYSIS

Account: Contractual Services - Other

Cutoff: 100%

Date	Paid To	Invoice	Amount	CT SV	Description
				Operations Mgmt. 923-08	
6/2/2005 EA2			\$5,900.63	\$5,900.63	Security Reimbursement - 4/4/05-5/1/05
6/9/2005 CSX			6,380.13	6,380.13	Pipeline Fees
6/9/2005 EA2			34,122.10	34,122.10	Contract True Up
6/9/2005 EA2			357,125.12	357,125.12	Management Contract
6/30/2005 Sonitrol Security Systems			22,400.00	22,400.00	Security System Set Up/ Reclassed by Desiree to PP&E JE#27 in June
6/30/2005 Adjustment			(22,400.00)	(22,400.00)	Capitalize
6/30/2005 Adjustment			(27,500.00)	(27,500.00)	Meters
7/12/2005 EA2			5,760.00	5,760.00	Security Reimbursement - 5/2/05-5/29/05
7/28/2005 EA2			6,040.62	6,040.62	Security Reimbursement - 5/30/05 - 6/26/05
7/28/2005 Sonitrol Security Systems			8,000.00	8,000.00	Security System Set Up/ Reclassed by Desiree to PP&E JE# 31 in August
7/28/2005 Lexmark Int			348.00	348.00	Printer Maintenance
7/14/2005 EA2			357,125.12	357,125.12	Management Contract
7/7/2005 Fifth Third			137.50	137.50	Bank Bond Payment
7/31/2005 Adjustment			321,675.70	321,675.70	Accruals
8/1/2005 Adjustment			(357,125.12)	(357,125.12)	Accruals
8/2/2005 Adjustment			(27,500.00)	(27,500.00)	Capitalized meter service installation
8/11/2005 EA2			321,675.70	321,675.70	Management Contract
8/31/2000 Adjustment			(27,500.00)	(27,500.00)	Capitalized meter service installation
8/31/2000 Adjustment			(8,000.00)	(8,000.00)	Capitalized security system set up
9/8/2005 EA2			5,997.60	5,997.60	Security Reimbursement - 6/27/05 - 7/24/05
9/8/2005 Sterling Boiler			3,300.00	3,300.00	10 outlets for security cameras/capitalized
9/15/2005 EA2			321,675.70	321,675.70	Management Contract
9/29/2005 City of Eville			500.00	500.00	Vehicle Accident - Deductible
9/30/2005 Adjustment			(27,500.00)	(27,500.00)	Capitalized meter service installation
10/6/2005 EA2			5,760.00	5,760.00	Security Reimbursement - 8/8/05 - 9/4/05
10/13/2005 EA2			321,675.70	321,675.70	Management Contract
10/27/2005 EA2			2,880.00	2,880.00	Security Reimbursement - 7/25/05 - 8/7/05
10/27/2005 Sonitrol Security Systems			1,600.00	1,600.00	Security System Set Up/ Reclassed by Desiree to PP&E JE# 28 in October
10/31/2005 Adjustment			(1,600.00)	(1,600.00)	Capitalized security system set up
10/31/2005 Adjustment			(27,500.00)	(27,500.00)	Capitalized meter service installation
11/3/2005 Sonitrol Security Systems			767.33	767.33	Security Services 10/25/ - 11/30/05
11/3/2005 EA2			5,933.75	5,933.75	Security Reimbursement - 9/5 - 10/2/05
11/17/2005 EA2			\$321,675.70	321,675.70	Management Contract
11/30/2005 Adjustment			357,125.12	357,125.12	Accruals
11/30/2005 Adjustment			(321,675.70)	(321,675.70)	Accruals
11/30/2005 Adjustment			(27,500.00)	(27,500.00)	Capitalized meter service installation
11/30/2005 Adjustment			(3,300.00)	(3,300.00)	Capitalized security camera outlets
12/1/2005 Sonitrol Security Systems			626.00	626.00	Security Services 12/1/05 - 12/3/05
12/15/2005 EA2			8,651.25	8,651.25	Security Reimbursement - 10/3/05-11/13/05
12/31/2005 Adjustment			(27,500.00)	(27,500.00)	Capitalized meter service installation
12/15/2005 EA2			357,125.12	357,125.12	Management Contract
1/1/2006 Fifth Third			137.50	137.50	Bond Processing Fees
1/12/2006 Sonitrol Security Systems			626.00	626.00	Security - Jan 2006
1/19/2006 EA2			357,125.12	357,125.12	Management Fees
1/26/2006 Hansen Business Form			788.00	788.00	Checks
1/31/2006 EA2			357,125.12	357,125.12	Accruals
1/31/2006 Adjustment			(357,125.12)	(357,125.12)	Accruals
1/31/2006 Adjustment			(27,500.00)	(27,500.00)	capitalize meters
2/1/2006 CSX Transportation			500.00	500.00	Encroachment inventory fee - 1 time fee
2/2/2006 EA2			9,066.24	9,066.24	Security - 11/14/05 - 12/25/06
2/2/2006 Sonitrol Security Systems			626.00	626.00	Security - Feb 2006
2/9/2006 EA2			357,125.12	357,125.12	Management Fees
2/28/2006 EA2			357,125.12	357,125.12	Accruals

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EVANSVILLE (INDIANA) WATERWORKS DISTRICT

DETAIL EXPENSE ANALYSIS

Account: Contractual Services - Other

Cutoff: 100%

Date	Paid To	Invoice	Amount	CT SV		Description
				Operations Mgmt.	923-08	
2/28/2006	Adjustment		(357,125.12)	(357,125.12)		Accruals
2/28/2006	Adjustment		(27,500.00)	(27,500.00)		capitalize meters
3/2/2006	EA2		6,063.12	6,063.12		Security - 12/25/05 - 1/22/06
3/2/2006	Sonitrol Security Systems		626.00	626.00		Security - Mar 2006
3/16/2006	EA2		357,125.12	357,125.12		Management Fees
3/31/2006	EA2		366,184.86	366,184.86		Accruals
3/31/2006	Adjustment		(357,125.12)	(357,125.12)		Accruals
4/6/2006	Sonitrol Security Systems		626.00	626.00		Security - Apr 2006
4/13/2006	Dave Hicks Auto Collision		7,452.37	7,452.37		Vehicle Repair - employee - non-recurring
4/20/2006	EA2		366,184.86	366,184.86		Management Fees
4/30/2006	EA2		383,601.34	383,601.34		Accruals
4/30/2006	Adjustment		(366,184.86)	(366,184.86)		Accruals
5/4/2006	Sonitrol Security Systems		626.00	626.00		Security - May 2006
5/18/2006	EA2		383,601.34	383,601.34		Management Fees
5/25/2006	CSX Transportation		6,615.17	6,615.17		Pipeline Fees - recurring each year
5/25/2006	Sonitrol Security Systems		626.00	626.00		Security - June 2006
5/31/2006	EA2		374,893.10	374,893.10		Accruals
5/31/2006	Adjustment		(383,601.34)	(383,601.34)		Accruals
5/31/2006	Adjustment		(1,715.45)	(1,715.45)		capitalize meters
3/2/2006	R. W. Armstrong		5,019.60			EA2 Contract review-non-recurring
3/9/2006	Keller Schroeder		1,008.00			Programming service
3/30/2006	Umbaugh		26,800.00			Water Rate Case
4/13/2006	Keller Schroeder		1,302.00			Programming service
4/28/2006	R. W. Armstrong		13,563.97			EA2 Contract review-non-recurring
5/11/2006	R. W. Armstrong		6,516.00			EA2 Contract review-non-recurring
5/11/2006	Keller Schroeder		2,982.00			Programming service
8/4/2005	City Of Evansville		45,000.00			Controller annual amount
Total			<u>\$5,286,622.53</u>	<u>\$4,071,975.56</u>		
Total per TB			<u>\$5,286,623.00</u>	<u>4,071,975.00</u>		
Variance			<u>(\$0.47)</u>	<u>\$0.56</u>		

EVANSVILLE (INDIANA) WATERWORKS DISTRICT

DETAIL EXPENSE ANALYSIS

Account: Contractual Services - Other
Cutoff: 100%

Date	Paid To	Invoice	Outside Services Employed 9/23-02	Description
6/2/2005	Greg Server		\$1,150.00	Contractual Service
6/9/2005	EMC		80,665.62	Oper & Maint Agreement
6/9/2005	Keller Schroeder		122.50	Programming
6/9/2005	Greg Server		920.00	Contractual Service
6/9/2005	Anette Wright		121.50	Contractual Service
6/16/2005	Greg Server		1,150.00	Contractual Service
6/23/2005	AWWA - Operator School		275.00	David Carter-Operator School Fee
6/23/2005	David Carter		30.00	Operator Certification
6/23/2005	Deaconess Comp Ctr		127.00	Employee Physical/Shots
6/23/2005	IDEM		120.00	Operator Certification
6/23/2005	Greg Server		1,150.00	Contractual Service
6/23/2005	UPS		17.52	Shipping
6/23/2005	Anette Wright		357.75	Contractual Service
6/30/2005	Greg Server		1,150.00	Contractual Service
6/30/2005	Robert Phillips		30.00	Exam reimbursement
7/7/2005	Greg Server		1,150.00	Contractual Service
7/7/2005	Anette Wright		148.50	Contractual Service
7/14/2005	Greg Server		920.00	Contractual Service
7/14/2005	EMC		80,665.62	Oper & Maint Agreement
7/21/2005	Greg Server		1,092.50	Contractual Service
7/28/2005	Anette Wright		270.00	Contractual Service
7/28/2005	Greg Server		977.50	Contractual Service
8/11/2005	EMC		80,665.62	Oper & Maint Agreement
8/11/2005	Keller Schroeder		81.00	Consulting Fees
8/4/2005	Greg Server		460.00	Contractual Service
8/18/2005	Greg Server		920.00	Contractual Service
8/18/2005	Deaconess		50.00	Employee Physical/Shots
8/25/2005	Greg Server		1,150.00	Contractual Service
9/15/2005	Greg Server		920.00	Contractual Service
9/8/2005	EMC		80,665.62	Oper & Maint Agreement
9/8/2005	Greg Server		1,150.00	Contractual Service
9/1/2005	Greg Server		1,150.00	Contractual Service
9/22/2005	Greg Server		1,150.00	Contractual Service
9/22/2005	Deaconess Comp Ctr		187.94	Employee Physical/Shots
10/13/2005	EMC		80,665.62	Oper & Maint Agreement
10/13/2005	UPS		25.19	Shipping
10/11/2005	In Bureau of Motor Vehicle		15.00	License
11/10/2005	EMC		80,665.62	Oper & Maint Agreement
11/17/2005	Deaconess Comp Ctr		50.00	Testing
11/7/2005	Deaconess Comp Ctr		12.00	Record Promissory Note
11/28/2005	Van County Recorder		80,665.62	Oper & Maint Agreement
12/8/2005	EMC		12.00	Record Promissory Note
12/6/2005	Van County Recorder		12.00	Record Promissory Note
12/13/2005	Adjustment		12.00	

EVANSVILLE (INDIANA) WATERWORKS DISTRICT

DETAIL EXPENSE ANALYSIS

Account: Contractual Services - Other

Cutoff: 100%

Date	Paid To	Invoice	Outside Services	Description
			Employed 923-02	
12/14/2005	Adjustment		12.00	
12/22/2005	Deaconess Comp Ctr		90.00	Employee tests
1/12/2006	David Carter		30.00	Operator Exam
1/12/2006	EMC		80,665.62	Management Fees
1/26/2006	D Patrick		22.95	Oil Change
1/26/2006	Mulberry Center		1,404.00	Annual EAP Fee
1/26/2006	Deaconess Comp Ctr		50.00	DOT Physical
2/9/2006	Charles Burlinson		30.00	CDL License
2/9/2007	EMC		80,665.62	Management Fees
2/14/2006	Van County Recorder		14.00	Promissory Note
2/16/2006	Robert Phillips		30.00	Operator Exam
2/23/2006	UPS		29.48	Shipping
3/2/2006	UPS		28.80	Shipping
3/9/2006	Deaconess Comp Ctr		50.00	DOT Physical
3/9/2006	EMC		86,586.48	Management Fees
3/23/2006	Fedex		17.16	Express mail
3/23/2006	James Drake		30.00	CDL License
4/6/2006	EMC		83,626.05	Management Fees
4/6/2006	Fedex		21.15	Express mail
4/13/2006	US Bank		300.00	Bond Admin Fees
4/13/2006	Enterprise rent a car		487.56	Car Rental
4/13/2006	Keller Schroeder		52.50	Programming Services
4/27/2006	Deaconess Comp Ctr		50.00	DOT Physical
4/27/2006	Deaconess Comp Ctr		275.00	Audiogram Testing
4/27/2006	In Fire & Bldg Services		138.00	
05/04/06	Van County Recorder		1,006.02	Property Taxes
5/11/2006	EMC		83,626.05	Management Fees
5/11/2006	Deaconess Comp Ctr		129.00	Audiogram
5/18/2006	Dept of Homeland Security		276.00	Re Sprinler system at Flouride Room
5/25/2006	Mark Stephenson		311.85	Tuition Reimbursement
5/26/2006	Van County Recorder		28.00	Promissory Note
Total			<u>\$1,003,367.53</u>	
Total per TB			<u>\$1,003,368.00</u>	
Variance			<u>(\$0.47)</u>	

EVANSVILLE WATERWORKS DISTRICT
Evansville, Indiana

ADJUSTMENT 10

-Insurance-

(For Pro Forma Amount See Utility Budget)

EVANSVILLE (INDIANA) WATERWORKS DISTRICT

DETAIL EXPENSE ANALYSIS

Account: **Insurance**

Cutoff: **\$1,000**

Date	Paid To	Invoice	Amount	Insurance Expense 924-00	Description
6/30/2005	City of Evansville		\$21,060.94	\$21,060.94	General Liability
7/31/2005	City of Evansville		21,054.52	21,054.52	General Liability
8/31/2005	City of Evansville		21,054.52	21,054.52	General Liability
9/30/2005	City of Evansville		21,062.85	21,062.85	General Liability
10/31/2005	City of Evansville		21,056.64	21,056.64	General Liability
11/30/2005	City of Evansville		21,121.18	21,121.18	General Liability
12/031/05	City of Evansville		21,121.18	21,121.18	General Liability
1/31/2006	City of Evansville		21,121.18	21,121.18	General Liability
2/28/2006	City of Evansville		21,121.18	21,121.18	General Liability
3/31/2006	City of Evansville		21,121.22	21,121.22	General Liability
4/30/2006	City of Evansville		21,121.10	21,121.10	General Liability
5/31/2006	City of Evansville		21,121.10	21,121.10	General Liability
Total			<u>\$253,137.61</u>	<u>253,137.61</u>	
Total per TB			<u>\$253,138.00</u>	<u>\$253,138.00</u>	
Variance			<u>(\$0.39)</u>	<u>(\$0.39)</u>	

EVANSVILLE WATERWORKS DISTRICT
Evansville, Indiana

ADJUSTMENT 11

-IDEM Regulatory Fee-

EVANSVILLE (INDIANA) WATERWORKS DISTRICT

DETAIL EXPENSE ANALYSIS

Account: Contractual Services - Other

Cutoff: 100%

Date	Paid To	Invoice	CT SV NPDES Permit 923-07	Description
7/21/2005	IDEM		\$37,208.96	IDEM fee
2/9/2006	IDEM		5,800.00	Permits
2/9/2006	IDEM		55,813.45	Annual Fees
Total			<u>\$98,822.41</u>	
Total per TB			<u>\$98,822.00</u>	
Variance			<u>\$0.41</u>	

EVANSVILLE WATERWORKS DISTRICT
Evansville, Indiana

-Workpapers for Calculation of Normalized Annual Operating Revenues-

EVANSVILLE (INDIANA) MUNICIPAL WATER UTILITY

DETAIL OF MONTHLY REVENUES FOR TEST YEAR ENDED MAY 31, 2006

	Metered Sales		Fire Protection			Forf. Disc.	Reconnect/ Shut-offs	Misc Lab/ Rental Inc.	Sewer utility Portion of Exp	GIS	Line Chlorin Inspect. Inc.	Misc. Non-Op Revenue**	Totals
	Residential	Ind./Wholesale	Flat Rt Sprinklers	In City	Split svc. / Plugs								
June	\$614,050	\$386,561		\$62,215	\$2,070	\$47,576	\$8,191	\$2,060	\$185,489		\$2,857	\$3,203	\$1,314,272
July	693,865	461,918		62,141	1,170	47,851	8,799	1,940	185,489	\$100	1,189	708	1,465,170
August	654,664	485,983		62,239	3,150	48,180	9,385	2,510	185,489	5	6,954	2,075	1,460,634
September	622,205	473,235	(\$6,388)	62,181	2,340	48,524	9,254	2,480	185,489		813	1,086	1,401,219
October	577,481	444,473	(9,023)	62,077	1,080	48,698	9,724	2,580	185,489		2,387	(4,798)	1,320,168
November	564,637	427,027	(1,459)	62,189	450	48,916	9,107	1,600	185,489	50	3,520	7,094	1,308,620
December	534,478	395,152	13,213	61,885	270	48,356	9,702	1,890	185,489	\$234,173 *	2,406	2,928	1,489,942
January '06	560,799	349,670	(735)	61,955	360	48,314	9,530	2,090	188,833		2,167	1,128	1,224,111
February	481,089	356,370	164,215	61,714	360	48,335	9,092	2,490	188,833	\$75	5,456	1,826	1,319,855
March	493,801	363,287	(1,643)	61,722	1,620	48,449	8,297	2,700	188,833	\$80	5,753	36,534	1,215,933
April	492,988	365,973	(558)	61,799	2,160	48,622	8,492	1,790	188,833		619	566	1,171,284
May	532,913	388,044	(3,914)	61,995	2,340	49,080	8,064	2,070	188,833		2,960	7,842	1,240,227
Totals	\$6,822,970	\$4,897,693	\$153,708	\$744,112	\$17,370	\$580,901	\$107,637	\$26,200	\$2,242,588	\$234,483	\$37,081	\$60,192	\$15,931,435
Per Books	\$6,822,970	\$4,897,692	\$153,708	\$744,111	\$17,370	\$580,903	\$107,638	\$26,200	\$2,242,587	\$234,533	\$37,083	\$60,192	\$15,931,487
Variance	\$0	\$1	\$0	\$1	\$0	(\$2)	(\$1)	\$0	\$1	(\$50)	(\$2)	\$0	(\$52)

* County's share is \$234,083.

** Includes \$35,626 of Weinbach project reimbursement.

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EVANSVILLE (INDIANA) WATERWORKS DISTRICT

BILLING SUMMARY
(Test Year Ended 05/31/06)

<u>Customers</u>	<u>Jun-05</u>	<u>Jul-05</u>	<u>Aug-05</u>	<u>Sep-05</u>	<u>Oct-05</u>	<u>Nov-05</u>	<u>Dec-05</u>	<u>Jan-06</u>	<u>Feb-06</u>	<u>Mar-06</u>	<u>Apr-06</u>	<u>May-06</u>	<u>Totals</u>
Residential	57,124	57,256	57,291	57,381	57,376	57,345	57,237	57,284	57,182	57,202	57,348	57,557	687,583
Industrial/Commercial	2,169	2,183	2,191	2,190	2,206	2,209	2,208	2,200	2,200	2,206	2,206	2,213	26,381
Wholesale	4	4	4	4	4	4	4	4	4	4	4	4	48
Totals	<u>59,297</u>	<u>59,443</u>	<u>59,486</u>	<u>59,575</u>	<u>59,586</u>	<u>59,558</u>	<u>59,449</u>	<u>59,488</u>	<u>59,386</u>	<u>59,412</u>	<u>59,558</u>	<u>59,774</u>	<u>714,012</u>

Consumption (1,000's of gallons)

Residential	311,191	366,140	339,524	313,343	286,617	275,483	258,608	277,450	226,152	234,637	232,655	257,637	3,379,437
Industrial/Commercial	326,392	378,233	398,332	381,124	363,960	351,465	326,168	273,763	281,426	280,061	300,333	312,819	3,974,076
Wholesale	<u>44,365</u>	<u>54,611</u>	<u>64,648</u>	<u>59,091</u>	<u>53,031</u>	<u>49,649</u>	<u>65,949</u>	<u>42,564</u>	<u>50,834</u>	<u>40,628</u>	<u>44,072</u>	<u>46,174</u>	<u>615,616</u>
Totals	<u>681,948</u>	<u>798,984</u>	<u>802,504</u>	<u>753,558</u>	<u>703,608</u>	<u>676,597</u>	<u>650,725</u>	<u>593,777</u>	<u>558,412</u>	<u>555,326</u>	<u>577,060</u>	<u>616,630</u>	<u>7,969,129</u>

Revenues

Residential	\$746,688.42	\$833,458.83	\$790,865.71	\$750,087.07	\$708,060.24	\$691,683.17	\$664,919.50	\$ 695,547.94	\$ 612,150.80	\$ 623,116.04	\$ 622,793.41	\$ 664,370.42	\$8,403,742
Industrial/Commercial	400,605.14	452,674.84	469,711.14	452,420.35	429,567.19	417,543.27	389,559.60	347,488.26	343,329.16	346,209.09	362,732.14	379,098.47	4,790,939
Wholesale	35,420.36	43,704.22	51,032.23	46,974.62	41,710.54	39,406.60	51,317.81	34,044.19	40,044.81	32,627.55	35,117.91	36,691.49	488,092
Flat rate sprinklers				(6,388.00)	(9,023.00)	(1,459.00)	13,213.00	(735.00)	164,215.00	(1,643.00)	(558.00)	(3,914.00)	153,708
Less sales tax	<u>(56,059.00)</u>	<u>(63,011.00)</u>	<u>(61,180.00)</u>	<u>(58,206.00)</u>	<u>(55,336.00)</u>	<u>(54,516.00)</u>	<u>(52,272.39)</u>	<u>(51,903.00)</u>	<u>(55,471.00)</u>	<u>(47,432.00)</u>	<u>(48,091.00)</u>	<u>(51,043.00)</u>	<u>(654,520)</u>
Totals	<u>\$1,126,654.92</u>	<u>\$1,266,826.89</u>	<u>\$1,250,429.08</u>	<u>\$1,184,888.04</u>	<u>\$1,114,978.97</u>	<u>\$1,092,658.04</u>	<u>\$1,066,737.52</u>	<u>\$1,024,442.39</u>	<u>\$1,104,268.77</u>	<u>\$952,877.68</u>	<u>\$971,994.46</u>	<u>\$1,025,203.38</u>	<u>\$13,181,960.14</u>

Revenues

Residential	\$6,822,970
Industrial	4,897,692
Sprinklers	153,708
Fire protection - inside city	744,111
Fire protection - outside city	580,903
Forfeited discounts	<u>107,638</u>

\$13,307,022.00

Variance **(\$125,061.86)**

Percentage **-0.94%**

EVANSVILLE (INDIANA) WATERWORKS DISTRICT

CALCULATION OF NORMALIZED ANNUAL OPERATING REVENUES

Adjustment (1)

Average bill calculation for a residential customer:

Consumption (Jun 05 - May 06)	<u>3,379,437,000</u>
Sub-total	3,379,437,000
Divide by # of customers (Jun 05 - May 06)	<u>687,583</u>
Average flow fm Jun 05 - May 06) (in 1000's)	<u>4,915</u>
Monthly Residential Charge for 4,915 gallons	<u>\$9.92</u>

Adjustment (2)

Average bill calculation for a commercial customer:

Consumption (Jan 05 - Dec 05)	3,918,721,000
Less thirty-six largest users consumption (Jan 05 - Dec 05)	<u>(1,953,566,000)</u>
Sub-total	1,965,155,000
Divide by # of customers (Jan 05 - Dec 05)	<u>25,672</u>
Average flow fm Jan 05 - Dec 05) (in 1000's)	<u>76,549</u>
Monthly Commercial Charge for 76,549 gallons	<u>\$102.30</u>

EVANSVILLE (INDIANA) WATERWORKS DISTRICT

SCHEDULE OF LARGEST INDUSTRIAL AND COMMERCIAL USERS

YEAR 2005

	<u>Customer</u>	<u>Annual Gallon Consumption</u>
1	EVC Bldg Authority	17,794,000
2	AMHEALTH	6,854,000
3	Welborn Clinic	7,090,000
4	St. Mary's Hospital	76,213,000
5	Royal Crown Bottling	38,920,000
6	Indiana Cities Water	16,460,000
7	Guardian (Windsor)	101,926,000
8	Evl State Hospital	7,104,000
9	U of E	45,112,000
10	Casino Aztar	26,140,000
11	Bristol Myers	443,235,000
12	Burdette Park	19,193,000
13	U.S.I.	84,703,000
14	Modern Maid Food	11,581,000
15	Miller Electoplasting	71,929,000
16	Aramark	24,815,000
17	Deaconess Hospital	98,835,000
18	Berry Plastics	53,951,000
19	Indiana Tube	41,305,000
20	DSM Engineering	53,580,000
21	German TWP Water	227,500,000
22	Gibson Water Co.	302,767,000
23	Ameriquel	290,144,000
24	Aztec Milling Co.	95,017,000
25	PPG Ind.	73,081,000
26	Prairie Farms	9,205,000
27	Ferro Corp	23,628,000
28	Whirlpool	88,697,000
29	Elberfeld Water Co.	38,013,000
30	Hartford Bakery	10,818,000
31	Boots Plumbing	12,589,000
32	Division Cold Storage	26,030,000
33	Cintas	24,799,000
34	Old National Bank	10,133,000
35	Omni Plastics	50,985,000
36	Inland Container	8,160,000

Total	<u>2,538,306,000</u>
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Less Wholesale:

1	Indiana Cities Water	(16,460,000)
2	Elberfeld Water Co.	(38,013,000)
3	German TWP Water	(227,500,000)
4	Gibson Water Co.	<u>(302,767,000)</u>

Total	<u>(584,740,000)</u>
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Grand Total	<u>1,953,566,000</u>
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METER CODE	METER SIZE	RESIDENTIAL			INDUSTRIAL			TOTAL		
		IN CITY	OUT CITY	TOTAL	IN CITY	OUT CITY	TOTAL	IN CITY	OUT CITY	ALL
0	5/8 OR 3/4	39,466	16,148	55,614	123	12	135	39,589	16,160	55,749
1	1	1,069	988	2,057	158	19	177	1,227	1,007	2,234
2	2	0	0	0	1,062	340	1,402	1,062	340	1,402
3	3	0	0	0	88	11	99	88	11	99
4	4	0	0	0	212	55	267	212	55	267
5	1 1/2	0	0	0	67	3	70	67	3	70
6	6	0	0	0	59	26	85	59	26	85
7	10	0	0	0	1	0	1	1	0	1
8	8	0	0	0	1	1	2	1	1	2
TOTALS		40,535	17,136	57,671	1,771	467	2,238	42,306	17,603	59,909

EVANSVILLE WATERWORKS DISTRICT
Evansville, Indiana
-Other Workpapers-

EVANSVILLE (INDIANA) MUNICIPAL WATER UTILITY

WORKING TRIAL BALANCE

	12 Months Ended 05/31/06 <u>Ledger</u>	Adjustments	12 Months Ended 05/31/06 <u>Ledger</u>
OPERATING REVENUE:			
RESIDENTIAL SALES	(\$6,822,970.00)		(\$6,822,970.00)
INDUSTRIAL SALES	(\$4,897,692.00)		(\$4,897,692.00)
FLAT RATE WATER SPRINKLERS	(\$153,708.00)		(\$153,708.00)
FIRE PROTECTION - IN CITY	(\$744,111.00)		(\$744,111.00)
SPLIT SERVICES AND FIRE PLUGS	(\$17,370.00)		(\$17,370.00)
WATER DISCOUNTS FORFEITED	(\$107,638.00)		(\$107,638.00)
FIRE PROTECTION - OUT OF CITY	(\$580,903.00)		(\$580,903.00)
RECONNECT WATER SHUTOFFS	(\$26,200.00)		(\$26,200.00)
OTHER INCOME:			
RENTAL INCOME	(\$1,160.00)		(\$1,160.00)
TAP-INS WATERWORKS OWNED LINES	\$0.00		\$0.00
SEWER UTILITY PROPORTION OF GENERAL EXPENSES	(\$2,242,587.00)		(\$2,242,587.00)
COUNTY'S SHARE OF GIS CIST	(\$234,083.00)		(\$234,083.00)
LINE CHLORINATION/INSPECTION INCOME	(\$37,083.00)		(\$37,083.00)
MISCELLANEOUS NON-OPERATING INCOME	(\$59,032.00)		(\$59,032.00)
MISCELLANEOUS LABORATORY TESTS	(\$6,500.00)		(\$6,500.00)
RECOVERY OF BAD DEBTS	\$728.00		\$728.00
GIS SERVICES	(\$450.00)		(\$450.00)
RELOCATIONS WATER MAINS AND SERVICES	\$0.00		\$0.00
OTHER EXPENSES:	\$0.00		\$0.00
NET NEW SERVICE INSTALLATION	\$46,679.00		\$46,679.00
INTEREST ON FUNDED DEBT	\$346,747.00		\$346,747.00
AMORTIZATION EXPENSE	\$182,344.00		\$182,344.00
INTEREST INCOME FROM INVESTMENTS	(\$225,705.00)		(\$225,705.00)
OPERATING EXPENSES			
PURIFICATION AND TREATMENT			
SALARIES & WAGES OPERATING	\$208,836.00		\$208,836.00
SALARIES & WAGES MAINTENANCE	\$128,713.00		\$128,713.00
HEALTH INS	\$142,132.00		\$142,132.00
LIFE INSURANCE	\$1,852.00		\$1,852.00
SOCIAL SECURITY	\$39,408.00		\$39,408.00
PERF - RETIREMENT EXPENSE	\$44,571.00		\$44,571.00
WORKERS COMP	\$6,872.00		\$6,872.00
UNEMPLOYMENT COMPENSATION	\$714.00		\$714.00
TEAMSTER SCHOLARSHIP FUND	\$1,352.00		\$1,352.00
PUMPING EXPENSES			
SALARIES & WAGES OPERATING	\$129,000.00		\$129,000.00
SALARIES & WAGES MAINTENANCE	\$58,905.00		\$58,905.00
DISTRIBUTION EXPENSES			
SALARIES & WAGES - OPERATING	\$565,202.00		\$565,202.00
SALARIES & WAGES - MAINTENANCE	\$563,206.00		\$563,206.00
HEALTH INSURANCE	\$290,588.00		\$290,588.00
LIFE INSURANCE	\$3,847.00		\$3,847.00
SOCIAL SECURITY	\$85,048.00		\$85,048.00
PERF - RETIREMENT EXPENSE	\$96,037.00		\$96,037.00
WORKERS COMP	\$15,855.00		\$15,855.00
UNEMPLOYMENT COMPENSATION	\$1,484.00		\$1,484.00
TEAMSTERS SCHOLARSHIP FUND	\$2,808.00		\$2,808.00

EVANSVILLE (INDIANA) MUNICIPAL WATER UTILITY

WORKING TRIAL BALANCE

	12 Months Ended 05/31/06 <u>Ledger</u>	12 Months Ended 05/31/06 <u>Ledger</u>
	<u>Adjustments</u>	
METER SERVICE EXPENSES		
SALARIES & WAGES - OPERATING METER MTN	\$562,597.00	\$562,597.00
SALARIES & WAGES - MTN. OF METERS	\$56,241.00	\$56,241.00
SALARIES & WAGES - OPERATING METER READING	\$518,825.00	\$518,825.00
HEALTH INSURANCE	\$333,693.00	\$333,693.00
LIFE INSURANCE	\$4,275.00	\$4,275.00
SOCIAL SECURITY	\$85,729.00	\$85,729.00
PERF - RETIREMENT EXPENSE	\$96,886.00	\$96,886.00
WORKERS COMP	\$15,416.00	\$15,416.00
UNEMPLOYMENT COMPENSATION	\$1,649.00	\$1,649.00
TEAMSTERS SCHOLARSHIP FUND	\$3,120.00	\$3,120.00
PLANNING DEPARTMENT		
WAGES & SALARIES	\$329,817.00	\$329,817.00
HEALTH INSURANCE	\$76,533.00	\$76,533.00
LIFE INSURANCE	\$998.00	\$998.00
SOCIAL SECURITY	\$25,015.00	\$25,015.00
PERF - RETIREMENT EXPENSE	\$28,240.00	\$28,240.00
WORKERS COMP	\$4,154.00	\$4,154.00
UNEMPLOYMENT COMPENSATION	\$167.00	\$167.00
TEAMSTERS SCHOLARSHIP FUND	\$842.00	\$842.00
CONTRACTUAL SERVICES	\$645,956.00	\$645,956.00
GIS - SUPPLIES & EXPENSES	\$36,373.00	\$36,373.00
CTR SERVICES - GIS	\$330,627.00	\$330,627.00
ACCOUNTING AND GENERAL EXPENSES		
BOARD MEMBER SALARIES	\$21,019.00	\$21,019.00
ADM. & CLERICAL SALARIES	\$246,364.00	\$246,364.00
HEALTH INSURANCE	\$48,444.00	\$48,444.00
LIFE INSURANCE	\$622.00	\$622.00
SOCIAL SECURITY	\$19,560.00	\$19,560.00
PERF - RETIREMENT EXPENSE	\$22,098.00	\$22,098.00
WORKERS COMP	\$474.00	\$474.00
GENERAL OFFICE SUPPLIES	\$2,895.00	\$2,895.00
PRINTING SUPPLIES	\$0.00	\$0.00
DUPLICATING EXPENSE	\$0.00	\$0.00
TELEPHONE SERVICE EXPENSE	\$26,980.00	\$26,980.00
CONT SERV CONTROLLER	\$45,000.00	\$45,000.00
CONT SERV CONSULTANTS	\$57,192.00	\$57,192.00
OUTSIDE SERVICE EMPLOYED	\$1,003,368.00	\$1,003,368.00
OUTSIDE LEGAL EXPENSE	\$234,697.00	\$234,697.00
CT SV - OTHER ADVERTISING	\$344.00	\$344.00
CT SV - OTHER DUES & SUB	\$9,922.00	\$9,922.00
CT SV - NPDES PERMIT	\$98,822.00	\$98,822.00
CT SV - OPERATIONS MANAGEMENT	\$4,071,975.00	\$4,071,975.00
INSURANCE EXPENSE	\$253,138.00	\$253,138.00
UNEMPLOYMENT COMPENSATION	\$237.00	\$237.00
MISC GENERAL EXPENSE	\$31,931.00	\$31,931.00
RENTAL OF EQUIPMENT	\$0.00	\$0.00
MISCELLANEOUS GENERAL EXPENSE	\$29,147.00	\$29,147.00
CONFERENCES & SEMINAR TRAVEL	\$7,273.00	\$7,273.00
RENT - GENERAL OFFICE CIVIC CENTER	\$0.00	\$0.00
DELIVERY OF BILLS POSTAGE	\$0.00	\$0.00
COLLECTION SUBSTATION POSTAGE EXPENSE	\$0.00	\$0.00
CUSTOMER RECORDS - COLLECTION EXPENSE	\$0.00	\$0.00
STATE BOARD OF ACCOUNTS AUDIT EXPENSE	\$5,500.00	\$5,500.00
RATE CONSULTANTS	\$0.00	\$0.00
MTN - OFFICE EQUIPMENT	\$0.00	\$0.00
BAD DEBT EXPENSE	\$54,452.00	\$54,452.00
DEPRECIATION EXPENSE	\$1,968,881.00	\$1,968,881.00
EXPENSES IN LIEU OF TAXES	\$551,794.00	\$551,794.00
INDIANA GROSS INCOME TAXES	\$181,235.00	\$181,235.00

EVANSVILLE (INDIANA) MUNICIPAL WATER UTILITY

WORKING TRIAL BALANCE

	12 Months Ended 05/31/06 <u>Ledger</u>	12 Months Ended 05/31/06 <u>Ledger</u>
	<u>Adjustments</u>	
BALANCE SHEET		
ASSETS		
CASH ON HAND OR IN BANK	(\$141,714.00)	(\$141,714.00)
PETTY CASH FUND	\$3,050.00	\$3,050.00
INVESTMENTS	\$3,412,000.00	\$3,412,000.00
RESTRICTED FUNDS - CASH		
CONSUMER METER DEPOSITS	\$4,000.00	\$4,000.00
BOND AND INTEREST REQUIREMENT	\$0.00	\$0.00
WATER BOND 1997 - CASH	\$0.00	\$0.00
DEBT SERVICE RESERVE	\$39,426.00	\$39,426.00
WATER BOND 2004 - CASH	\$871.00	\$871.00
SERVICE CHARGE BENEFIT OF PETITIONERS	\$1,500.00	\$1,500.00
CASH WITH FISCAL AGENT	\$93,637.00	\$93,637.00
RESTRICTED RETAINAGE CASH		
DEPOSITS ON NEW EXTENSION ESTIMATES	\$21,055.00	\$21,055.00
RESTRICTED FUNDS - INVESTED		
CONSUMER METER DEPOSITS	\$951,000.00	\$951,000.00
BOND & INTEREST REQUIREMENT	\$1,050,457.00	\$1,050,457.00
SINKING FUND	\$187,361.00	\$187,361.00
WATER BOND 2004 - INVEST	\$10,412,000.00	\$10,412,000.00
DEBT SERVICE RESERVE	\$0.00	\$0.00
RESTRICTED RETAINAGE CASH	\$5,304.00	\$5,304.00
INTEREST ON INVESTMENTS RECEIVABLE	\$49,446.00	\$49,446.00
ACCOUNTS RECEIVABLE		
CONSUMERS, NET OF RESERVE	\$869,829.00	\$869,829.00
MISCELLANEOUS	\$37,525.00	\$37,525.00
DUE FROM OTHER MUNICIPAL DEPARTMENTS	\$304,617.00	\$304,617.00
DUE FROM SEWAGE DEPARTMENT	\$189,062.00	\$189,062.00
ADVANCE FOR BAD CHECKS	\$214.00	\$214.00
METER DEPOSIT RECEIVABLE	\$41,290.00	\$41,290.00
INTEREST ON INVESTMENTS RECEIVABLE	\$25,996.00	\$25,996.00
PRE-PAYMENTS		
INSURANCE	\$427.00	\$427.00
TAXES	\$0.00	\$0.00
DEFERRED DEBITS		
UNAMORTIZED BOND ISSUANCE COSTS	\$682,415.00	\$682,415.00
MISC. DEFERRED DEBITS	\$177,754.00	\$177,754.00
UTILITY PLANT		
PLANT IN SERVICE	\$103,115,009.00	\$103,115,009.00
RESERVE FOR DEPRECIATION	(\$37,169,626.00)	(\$37,169,626.00)
LAND	\$387,100.00	\$387,100.00
ORGANIZATION EXPENSE	\$0.00	\$0.00
CONSTRUCTION WORK IN PROGRESS	\$7,822,782.00	\$7,822,782.00

EVANSVILLE (INDIANA) MUNICIPAL WATER UTILITY

WORKING TRIAL BALANCE

	12 Months Ended 05/31/06 <u>Ledger</u>	Adjustments	12 Months Ended 05/31/06 <u>Ledger</u>
LIABILITIES AND NET WORTH			
ACCOUNTS PAYABLE	(\$687,347.00)		(\$687,347.00)
CONTRACTS PAYABLE	\$0.00		\$0.00
RETAINAGE PAYABLE	(\$98,940.00)		(\$98,940.00)
P.E.R.F. - EMPLOYER	(\$44,138.00)		(\$44,138.00)
ACCRUED INTEREST ON FUNDED DEBT	(\$560,332.00)		(\$560,332.00)
ACCRUED FICA TAXES	\$0.00		\$0.00
ACCRUED GROSS INCOME TAXES	(\$27,363.00)		(\$27,363.00)
ACCRUED INDIANA SALES AND USE TAX	(\$51,043.00)		(\$51,043.00)
ACCRUED PAYROLL	(\$104,548.00)		(\$104,548.00)
ACCRUED INTEREST ON FUNDED DEBT 1997	\$0.00		\$0.00
DEPOSITS ON NEW EXTENSION ESTIMATES	(\$21,055.00)		(\$21,055.00)
SERVICE CHARGE DUE PETITIONERS	(\$1,500.00)		(\$1,500.00)
DIRECT DEPOSIT W/H	\$0.00		\$0.00
LIFE INSURANCE WITHHOLDING ACCOUNT	(\$1,224.00)		(\$1,224.00)
COLONIAL INSURANCE WITHHOLDING ACCOUNT	(\$448.00)		(\$448.00)
INDIANA GROSS INCOME TAX WITHHOLDING ACCOUNT	(\$8,270.00)		(\$8,270.00)
LOCAL INCOME TAX WITHHOLDING ACCOUNT	(\$2,249.00)		(\$2,249.00)
ACCRUED SICK LEAVE PAYABLE	(\$77,618.00)		(\$77,618.00)
ACCRUED VACATION LEAVE PAYABLE	(\$19,523.00)		(\$19,523.00)
U S SAVINGS BONDS WITHHOLDING ACCOUNT	\$0.00		\$0.00
UNITED WAY CONTRIBUTIONS PAYABLE	\$0.00		\$0.00
GARNISHEE ORDER W/H ACCOUNT	\$0.00		\$0.00
YMCA WITHHOLDING ACCOUNT	(\$543.00)		(\$543.00)
PERF W/H ACCOUNT	(\$2,273.00)		(\$2,273.00)
BONDS PAYABLE - CURRENT	(\$1,175,000.00)		(\$1,175,000.00)
LONG TERM DEBT			
1997 BOND PAYABLE	\$0.00		\$0.00
2004 BONDS PAYABLE	(\$23,885,000.00)		(\$23,885,000.00)
2003 BONDS PAYABLE	\$0.00		\$0.00
2005 REFUNDING BONDS PAYABLE	(\$8,105,000.00)		(\$8,105,000.00)
UNAMORTIZED BOND DISCOUNT	(\$4,292.00)		(\$4,292.00)
DEFERRED LOSS ON EARLY RETIREMENT	\$118,947.00		\$118,947.00
ACCRUED SICK LEAVE PAYABLE	\$0.00		\$0.00
ACCRUED VACATION LEAVE PAYABLE	\$0.00		\$0.00
OTHER LIABILITIES	\$0.00		\$0.00
CONSUMER METER DEPOSITS	(\$996,290.00)		(\$996,290.00)
PROPRIETARY INTEREST	(\$2,697,783.00)		(\$2,697,783.00)
CONTRIBUTIONS IN AID OF CONSTRUCTION	(\$19,949,927.00)		(\$19,949,927.00)
CONTRIBUTIONS - FEDERAL GRANTS	(\$554,987.00)		(\$554,987.00)
CURRENT YEAR LOSS/PROFIT	\$1,043,751.00		\$1,043,751.00
SURPLUS	(\$33,616,041.00)		(\$33,616,041.00)
Totals	\$4.00	\$0.00	\$4.00

DETAIL EXPENSE ANALYSIS

Salaries & Wages

0.00%

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EVANSVILLE (INDIANA) WATERWORKS DISTRICT

DETAIL EXPENSE ANALYSIS

Account: Salaries & Wages
Coeff: 100%

Date	Paid To	Invoice	Salaries & Wages		Salaries & Wages		Salaries & Wages		Salaries & Wages		Salaries & Wages		Planting Dept Salaries	Accounting and General Expenses		Board Member Salaries
			Operating	Maintenance	Operating	Maintenance	Operating	Maintenance	Operating	Maintenance	Operating	Maintenance		Clerical & General Salaries	Board Member Salaries	
			601-10	601-20	601-30	601-40	601-50	601-60	601-70	601-80	601-90	601-45	601-91	601-91		
10/31/2005	Meter Salaries & Wages	G00013	4,586.45													
11/30/2005	Meter Salaries & Wages	G00013	4,180.00							4,506.45						
12/31/2005	Meter Salaries & Wages	G00013	3,545.68							4,180.00						
1/31/2006	Meter Salaries & Wages	G00013	7,312.80							3,545.68						
2/28/2006	Meter Salaries & Wages	G00013	4,653.06							7,312.80						
3/31/2006	Meter Salaries & Wages	G00013	3,381.12							4,653.06						
4/30/2006	Meter Salaries & Wages	G00013	5,932.42							3,381.12						
5/31/2006	Meter Salaries & Wages	G00013	43,840.14							5,932.42						
6/30/2006	Meter Salaries & Wages	G00013	41,459.81							43,840.14	\$43,840.14					
7/31/2006	Meter Salaries & Wages	G00013	43,887.55							41,459.81	41,459.81					
8/31/2006	Meter Salaries & Wages	G00013	40,140.28							43,887.55	43,887.55					
9/30/2006	Meter Salaries & Wages	G00013	36,960.74							40,140.28	40,140.28					
10/31/2006	Meter Salaries & Wages	G00013	44,155.04							36,960.74	36,960.74					
11/30/2006	Meter Salaries & Wages	G00013	40,691.91							44,155.04	44,155.04					
12/31/2006	Meter Salaries & Wages	G00013	43,840.14							40,691.91	40,691.91					
1/31/2007	Meter Salaries & Wages	G00013	41,459.81							43,840.14	(118,16.94)					
2/28/2007	Meter Salaries & Wages	G00013	43,887.55							41,459.81	41,459.81					
3/31/2007	Meter Salaries & Wages	G00013	40,140.28							43,887.55	43,887.55					
4/30/2007	Meter Salaries & Wages	G00013	36,960.74							40,140.28	40,140.28					
5/31/2007	Meter Salaries & Wages	G00013	44,155.04							36,960.74	44,155.04					
6/30/2007	Meter Salaries & Wages	G00013	40,691.91							44,155.04	40,691.91					
7/31/2007	Meter Salaries & Wages	G00013	43,840.14							40,691.91	43,840.14					
8/31/2007	Meter Salaries & Wages	G00013	41,459.81							43,840.14	41,459.81					
9/30/2007	Meter Salaries & Wages	G00013	43,887.55							41,459.81	43,887.55					
10/31/2007	Meter Salaries & Wages	G00013	40,140.28							43,887.55	40,140.28					
11/30/2007	Meter Salaries & Wages	G00013	36,960.74							40,140.28	36,960.74					
12/31/2007	Meter Salaries & Wages	G00013	44,155.04							36,960.74	44,155.04					
1/31/2008	Meter Salaries & Wages	G00013	40,691.91							44,155.04	40,691.91					
2/28/2008	Meter Salaries & Wages	G00013	43,840.14							40,691.91	43,840.14					
3/31/2008	Meter Salaries & Wages	G00013	41,459.81							43,840.14	41,459.81					
4/30/2008	Meter Salaries & Wages	G00013	43,887.55							41,459.81	43,887.55					
5/31/2008	Meter Salaries & Wages	G00013	40,140.28							43,887.55	40,140.28					
6/30/2008	Meter Salaries & Wages	G00013	36,960.74							40,140.28	36,960.74					
7/31/2008	Meter Salaries & Wages	G00013	44,155.04							36,960.74	44,155.04					
8/31/2008	Meter Salaries & Wages	G00013	40,691.91							44,155.04	40,691.91					
9/30/2008	Meter Salaries & Wages	G00013	43,840.14							40,691.91	43,840.14					
10/31/2008	Meter Salaries & Wages	G00013	41,459.81							43,840.14	41,459.81					
11/30/2008	Meter Salaries & Wages	G00013	43,887.55							41,459.81	43,887.55					
12/31/2008	Meter Salaries & Wages	G00013	40,140.28							43,887.55	40,140.28					
1/31/2009	Meter Salaries & Wages	G00013	36,960.74							40,140.28	36,960.74					
2/28/2009	Meter Salaries & Wages	G00013	44,155.04							36,960.74	44,155.04					
3/31/2009	Meter Salaries & Wages	G00013	40,691.91							44,155.04	40,691.91					
4/30/2009	Meter Salaries & Wages	G00013	43,840.14							40,691.91	43,840.14					
5/31/2009	Meter Salaries & Wages	G00013	41,459.81							43,840.14	41,459.81					
6/30/2009	Meter Salaries & Wages	G00013	43,887.55							41,459.81	43,887.55					
7/31/2009	Meter Salaries & Wages	G00013	40,140.28							43,887.55	40,140.28					
8/31/2009	Meter Salaries & Wages	G00013	36,960.74							40,140.28	36,960.74					
9/30/2009	Meter Salaries & Wages	G00013	44,155.04							36,960.74	44,155.04					
10/31/2009	Meter Salaries & Wages	G00013	40,691.91							44,155.04	40,691.91					
11/30/2009	Meter Salaries & Wages	G00013	43,840.14							40,691.91	43,840.14					
12/31/2009	Meter Salaries & Wages	G00013	41,459.81							43,840.14	41,459.81					
1/31/2010	Meter Salaries & Wages	G00013	43,887.55							41,459.81	43,887.55					
2/28/2010	Meter Salaries & Wages	G00013	40,140.28							43,887.55	40,140.28					
3/31/2010	Meter Salaries & Wages	G00013	36,960.74							40,140.28	36,960.74					
4/30/2010	Meter Salaries & Wages	G00013	44,155.04							36,960.74	44,155.04					
5/31/2010	Meter Salaries & Wages	G00013	40,691.91							44,155.04	40,691.91					
6/30/2010	Meter Salaries & Wages	G00013	43,840.14							40,691.91	43,840.14					
7/31/2010	Meter Salaries & Wages	G00013	41,459.81							43,840.14	41,459.81					
8/31/2010	Meter Salaries & Wages	G00013	43,887.55							41,459.81	43,887.55					
9/30/2010	Meter Salaries & Wages	G00013	40,140.28							43,887.55	40,140.28					
10/31/2010	Meter Salaries & Wages	G00013	36,960.74							40,140.28	36,960.74					
11/30/2010	Meter Salaries & Wages	G00013	44,155.04							36,960.74	44,155.04					
12/31/2010	Meter Salaries & Wages	G00013	40,691.91							44,155.04	40,691.91					
1/31/2011	Meter Salaries & Wages	G00013	43,840.14							40,691.91	43,840.14					
2/28/2011	Meter Salaries & Wages	G00013	41,459.81							43,840.14	41,459.81					
3/31/2011	Meter Salaries & Wages	G00013	43,887.55							41,459.81	43,887.55					
4/30/2011	Meter Salaries & Wages	G00013	40,140.28							43,887.55	40,140.28					
5/31/2011	Meter Salaries & Wages	G00013	36,960.74							40,140.28	36,960.74					
6/30/2011	Meter Salaries & Wages	G00013	44,155.04							36,960.74	44,155.04					
7/31/2011	Meter Salaries & Wages	G00013	40,691.91							44,155.04	40,691.91					
8/31/2011	Meter Salaries & Wages	G00013	43,840.14							40,691.91	43,840.14					
9/30/2011	Meter Salaries & Wages	G00013	41,459.81							43,840.14	41,459.81					
10/31/2011	Meter Salaries & Wages	G00013	43,887.55							41,459.81	43,887.55					
11/30/2011	Meter Salaries & Wages	G00013	40,140.28							43,887.55	40,140.28					
12/31/2011	Meter Salaries & Wages	G00013	36,960.74							40,140.28	36,960.74					
1/31/2012	Meter Salaries & Wages	G00013	44,155.04							36,960.74	44,155.04					
2/28/2012	Meter Salaries & Wages	G00013	40,691.91							44,155.04	40,691.91					
3/31/2012	Meter Salaries & Wages	G00013	43,840.14							40,691.91	43,840.14					
4/30/2012	Meter Salaries & Wages	G00013	41,459.81							43,840.14	41,459.81					
5/31/2012	Meter Salaries & Wages	G00013	43,887.55							41,459.81	43,887.55					
6/30/2012	Meter Salaries & Wages	G00013	40,140.28							43,887.55	40,140.28					

EVANSVILLE (INDIANA) WATERWORKS DISTRICT

DETAIL EXPENSE ANALYSIS

Account: Health Insurance

Cutoff: 100%

Date	Paid To	Invoice	Total	Purification & Treatment Health Insurance 604-10	Distribution Health Insurance 604-50	Meter Service Health Insurance 604-70	Planning Health Insurance 604-65	Accounting & General Health Insurance 604-91
6/30/2005	P&T: Health Insurance		\$11,555.92	\$11,555.92				
7/7/2005	P&T: Health Insurance		69,335.50	69,335.50				
7/31/2005	P&T: Health Insurance		11,555.90	11,555.90				
7/31/2005	P&T: Health Insurance		(69,335.50)	(69,335.50)				
8/31/2005	P&T: Health Insurance		11,555.90	11,555.90				
9/30/2005	P&T: Health Insurance		11,555.90	11,555.90				
10/31/2005	P&T: Health Insurance		11,555.90	11,555.90				
11/30/2005	P&T: Health Insurance		11,555.90	11,555.90				
12/8/2005	P&T: Health Insurance		69,335.50	69,335.50				
12/31/2005	P&T: Health Insurance		11,555.98	11,555.98				
12/31/2005	P&T: Health Insurance		(69,335.50)	(69,335.50)				
1/31/2006	P&T: Health Insurance		12,248.00	12,248.00				
2/28/2006	P&T: Health Insurance		12,248.00	12,248.00				
3/31/2006	P&T: Health Insurance		12,248.00	12,248.00				
4/20/2006	P&T: Health Insurance		36,744.50	36,744.50				
4/30/2006	P&T: Health Insurance		12,248.67	12,248.67				
4/30/2006	P&T: Health Insurance		(36,744.50)	(36,744.50)				
5/31/2006	P&T: Health Insurance		12,248.17	12,248.17				
6/30/2005	Distribution: Health Insurance		23,342.08		\$23,342.08			
7/7/2005	Distribution: Health Insurance		140,052.10		140,052.10			
7/31/2005	Distribution: Health Insurance		23,342.10		23,342.10			
7/31/2005	Distribution: Health Insurance		(140,052.50)		(140,052.50)			
8/31/2005	Distribution: Health Insurance		23,342.10		23,342.10			
9/30/2005	Distribution: Health Insurance		23,342.10		23,342.10			
10/31/2005	Distribution: Health Insurance		23,342.10		23,342.10			
11/30/2005	Distribution: Health Insurance		23,342.10		23,342.10			
12/8/2005	Distribution: Health Insurance		140,052.50		140,052.50			
12/31/2005	Distribution: Health Insurance		23,342.02		23,342.02			
12/31/2005	Distribution: Health Insurance		(140,052.50)		(140,052.50)			
1/31/2006	Distribution: Health Insurance		25,439.00		25,439.00			
2/28/2006	Distribution: Health Insurance		25,439.00		25,439.00			
3/31/2006	Distribution: Health Insurance		25,439.00		25,439.00			
4/20/2006	Distribution: Health Insurance		76,315.50		76,315.50			
4/30/2006	Distribution: Health Insurance		25,437.00		25,437.00			
4/30/2006	Distribution: Health Insurance		(76,315.50)		(76,315.50)			
5/31/2006	Distribution: Health Insurance		25,438.50		25,438.50			
6/30/2005	Meter Service: Health Insurance		27,481.08			\$27,481.08		
7/7/2005	Meter Service: Health Insurance		164,886.50			164,886.50		
7/31/2005	Meter Service: Health Insurance		27,481.10			27,481.10		
7/31/2005	Meter Service: Health Insurance		(164,886.50)			(164,886.50)		
8/31/2005	Meter Service: Health Insurance		27,481.10			27,481.10		
9/30/2005	Meter Service: Health Insurance		27,481.10			27,481.10		
10/31/2005	Meter Service: Health Insurance		27,481.10			27,481.10		
11/30/2005	Meter Service: Health Insurance		27,481.10			27,481.10		
12/8/2005	Meter Service: Health Insurance		164,886.50			164,886.50		
12/31/2005	Meter Service: Health Insurance		27,481.10			27,481.10		
12/31/2005	Meter Service: Health Insurance		(164,886.50)			(164,886.50)		
1/31/2006	Meter Service: Health Insurance		28,265.00			28,265.00		
2/28/2006	Meter Service: Health Insurance		28,265.00			28,265.00		
3/31/2006	Meter Service: Health Insurance		28,265.00			28,265.00		
4/20/2006	Meter Service: Health Insurance		84,795.00			84,795.00		
4/30/2006	Meter Service: Health Insurance		28,265.00			28,265.00		

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EVANSVILLE (INDIANA) WATERWORKS DISTRICT

DETAIL EXPENSE ANALYSIS

Account: Health Insurance

Cutoff: 100%

Date	Paid To	Invoice	Total	Purification & Treatment Health Insurance 604-10	Distribution Health Insurance 604-50	Meter Service Health Insurance 604-70	Planning Health Insurance 604-65	Accounting & General Health Insurance 604-91
4/30/2006	Meter Service: Health Insurance		(84,795.00)			(84,795.00)		
5/31/2006	Meter Service: Health Insurance		28,265.00			28,265.00		
6/30/2005	Planning: Health Insurance		6,222.42				\$6,222.42	
7/7/2005	Planning: Health Insurance		37,334.50				37,334.50	
7/31/2005	Planning: Health Insurance		6,222.40				6,222.40	
7/31/2005	Planning: Health Insurance		(37,334.50)				(37,334.50)	
8/31/2005	Planning: Health Insurance		6,222.40				6,222.40	
9/30/2005	Planning: Health Insurance		6,222.40				6,222.40	
10/31/2005	Planning: Health Insurance		6,222.40				6,222.40	
11/30/2005	Planning: Health Insurance		6,222.40				6,222.40	
12/8/2005	Planning: Health Insurance		37,334.50				37,334.50	
12/31/2005	Planning: Health Insurance		6,222.48				6,222.48	
12/31/2005	Planning: Health Insurance		(37,334.50)				(37,334.50)	
1/31/2006	Planning: Health Insurance		6,595.00				6,595.00	
2/28/2006	Planning: Health Insurance		6,595.00				6,595.00	
3/31/2006	Planning: Health Insurance		6,595.00				6,595.00	
4/20/2006	Planning: Health Insurance		19,785.50				19,785.50	
4/30/2006	Planning: Health Insurance		6,595.67				6,595.67	
4/30/2006	Planning: Health Insurance		(19,785.50)				(19,785.50)	
5/31/2006	Planning: Health Insurance		6,595.17				6,595.17	
6/30/2005	Accounting & General: Health Insurance		3,555.67					\$3,555.67
7/7/2005	Accounting & General: Health Insurance		21,334.00					21,334.00
7/31/2005	Accounting & General: Health Insurance		3,555.65					3,555.65
7/31/2005	Accounting & General: Health Insurance		(21,334.00)					(21,334.00)
8/31/2005	Accounting & General: Health Insurance		3,555.65					3,555.65
9/30/2005	Accounting & General: Health Insurance		3,555.65					3,555.65
10/31/2005	Accounting & General: Health Insurance		3,555.65					3,555.65
11/30/2005	Accounting & General: Health Insurance		3,555.65					3,555.65
12/8/2005	Accounting & General: Health Insurance		21,334.00					21,334.00
12/31/2005	Accounting & General: Health Insurance		3,555.73					3,555.73
12/31/2005	Accounting & General: Health Insurance		(21,334.00)					(21,334.00)
1/31/2006	Accounting & General: Health Insurance		4,711.00					4,711.00
2/28/2006	Accounting & General: Health Insurance		4,711.00					4,711.00
3/31/2006	Accounting & General: Health Insurance		4,711.00					4,711.00
4/20/2006	Accounting & General: Health Insurance		14,132.50					14,132.50
4/30/2006	Accounting & General: Health Insurance		4,710.33					4,710.33
4/30/2006	Accounting & General: Health Insurance		(14,132.50)					(14,132.50)
5/31/2006	Accounting & General: Health Insurance		4,710.83					4,710.83
Total			\$891,388.17	\$142,132.24	\$290,586.70	\$333,692.68	\$76,532.74	\$48,443.81
Total per TB			\$891,390.00	\$142,132.00	\$290,588.00	\$333,693.00	\$76,533.00	\$48,444.00
Variance			(\$1.83)	\$0.24	(\$1.30)	(\$0.32)	(\$0.26)	(\$0.19)

EVANSVILLE (INDIANA) WATERWORKS DISTRICT

DETAIL EXPENSE ANALYSIS

Account: Life Insurance

Cutoff: 100%

Date	Paid To	Invoice	Total	Purification & Treatment Life Insurance 605-10	Distribution Life Insurance 605-50	Meter Service Life Insurance 605-70	Planning Life Insurance 605-65	Accounting & General Life Insurance 605-91
6/30/2005	P & T: Life Insurance		\$167.92	\$167.92				
7/7/2005	P & T: Life Insurance		1,007.50	1,007.50				
7/31/2005	P & T: Life Insurance		167.90	167.90				
7/31/2005	P & T: Life Insurance		(1,007.50)	(1,007.50)				
8/31/2005	P & T: Life Insurance		167.90	167.90				
9/30/2005	P & T: Life Insurance		167.90	167.90				
10/31/2005	P & T: Life Insurance		167.90	167.90				
11/30/2005	P & T: Life Insurance		167.90	167.90				
12/8/2005	P & T: Life Insurance		1,007.50	1,007.50				
12/31/2005	P & T: Life Insurance		167.98	167.98				
12/31/2005	P & T: Life Insurance		(1,007.50)	(1,007.50)				
1/31/2006	P & T: Life Insurance		135.00	135.00				
2/28/2006	P & T: Life Insurance		135.00	135.00				
3/31/2006	P & T: Life Insurance		135.00	135.00				
4/20/2006	P & T: Life Insurance		406.25	406.25				
4/30/2006	P & T: Life Insurance		136.67	136.67				
4/30/2006	P & T: Life Insurance		(406.25)	(406.25)				
5/31/2006	P & T: Life Insurance		135.42	135.42				
6/30/2005	Distribution: Life Insurance		348.75		\$348.75			
7/7/2005	Distribution: Life Insurance		2,092.50		2,092.50			
7/31/2005	Distribution: Life Insurance		348.75		348.75			
7/31/2005	Distribution: Life Insurance		(2,092.50)		(2,092.50)			
8/31/2005	Distribution: Life Insurance		348.75		348.75			
9/30/2005	Distribution: Life Insurance		348.75		348.75			
10/31/2005	Distribution: Life Insurance		348.75		348.75			
11/30/2005	Distribution: Life Insurance		348.75		348.75			
12/8/2005	Distribution: Life Insurance		2,092.50		2,092.50			
12/31/2005	Distribution: Life Insurance		348.75		348.75			
12/31/2005	Distribution: Life Insurance		(2,092.50)		(2,092.50)			
1/31/2006	Distribution: Life Insurance		266.00		266.00			
2/28/2006	Distribution: Life Insurance		266.00		266.00			
3/31/2006	Distribution: Life Insurance		288.00		288.00			
4/20/2006	Distribution: Life Insurance		843.75		843.75			
4/30/2006	Distribution: Life Insurance		305.00		305.00			
4/30/2006	Distribution: Life Insurance		(843.75)		(843.75)			
5/31/2006	Distribution: Life Insurance		281.25		281.25			
6/30/2005	Meter Service: Life Insurance		387.50			\$387.50		
7/7/2005	Meter Service: Life Insurance		2,325.00			2,325.00		
7/31/2005	Meter Service: Life Insurance		387.50			387.50		
7/31/2005	Meter Service: Life Insurance		(2,325.00)			(2,325.00)		
8/31/2005	Meter Service: Life Insurance		387.50			387.50		
9/30/2005	Meter Service: Life Insurance		387.50			387.50		
10/31/2005	Meter Service: Life Insurance		387.50			387.50		
11/30/2005	Meter Service: Life Insurance		387.50			387.50		
12/8/2005	Meter Service: Life Insurance		2,325.00			2,325.00		
12/31/2005	Meter Service: Life Insurance		387.50			387.50		
12/31/2005	Meter Service: Life Insurance		(2,325.00)			(2,325.00)		
1/31/2006	Meter Service: Life Insurance		313.00			313.00		
2/28/2006	Meter Service: Life Insurance		313.00			313.00		
3/31/2006	Meter Service: Life Insurance		313.00			313.00		
4/20/2006	Meter Service: Life Insurance		937.50			937.50		
4/30/2006	Meter Service: Life Insurance		311.00			311.00		

EVANSVILLE (INDIANA) WATERWORKS DISTRICT

DETAIL EXPENSE ANALYSIS

Account: Life Insurance

Cutoff: 100%

Date	Paid To	Invoice	Total	Purification & Treatment Life Insurance 605-10	Distribution Life Insurance 605-50	Meter Service Life Insurance 605-70	Planning Life Insurance 605-65	Accounting & General Life Insurance 605-91
4/30/2006	Meter Service: Life Insurance		(937.50)			(937.50)		
5/31/2006	Meter Service: Life Insurance		312.50			312.50		
6/30/2005	Planning: Life Insurance		90.42				\$90.42	
7/7/2005	Planning: Life Insurance		542.50				542.50	
7/31/2005	Planning: Life Insurance		90.40				90.40	
7/31/2005	Planning: Life Insurance		(542.50)				(542.50)	
8/31/2005	Planning: Life Insurance		90.40				90.40	
9/30/2005	Planning: Life Insurance		90.40				90.40	
10/31/2005	Planning: Life Insurance		90.40				90.40	
11/30/2005	Planning: Life Insurance		90.40				90.40	
12/8/2005	Planning: Life Insurance		542.50				542.50	
12/31/2005	Planning: Life Insurance		90.48				90.48	
12/31/2005	Planning: Life Insurance		(542.50)				(542.50)	
1/31/2006	Planning: Life Insurance		73.00				73.00	
2/28/2006	Planning: Life Insurance		73.00				73.00	
3/31/2006	Planning: Life Insurance		73.00				73.00	
4/20/2006	Planning: Life Insurance		218.75				218.75	
4/30/2006	Planning: Life Insurance		72.65				72.65	
4/30/2006	Planning: Life Insurance		(218.75)				(218.75)	
5/31/2006	Planning: Life Insurance		72.90				72.90	
6/30/2005	Accounting & General: Life Insurance		51.67					\$51.67
7/7/2005	Accounting & General: Life Insurance		310.00					310.00
7/31/2005	Accounting & General: Life Insurance		51.65					51.65
7/31/2005	Accounting & General: Life Insurance		(310.00)					(310.00)
8/31/2005	Accounting & General: Life Insurance		51.65					51.65
9/30/2005	Accounting & General: Life Insurance		51.65					51.65
10/31/2005	Accounting & General: Life Insurance		51.65					51.65
11/30/2005	Accounting & General: Life Insurance		51.65					51.65
12/8/2005	Accounting & General: Life Insurance		310.00					310.00
12/31/2005	Accounting & General: Life Insurance		51.73					51.73
12/31/2005	Accounting & General: Life Insurance		(310.00)					(310.00)
1/31/2006	Accounting & General: Life Insurance		52.00					52.00
2/28/2006	Accounting & General: Life Insurance		52.00					52.00
3/31/2006	Accounting & General: Life Insurance		52.00					52.00
4/20/2006	Accounting & General: Life Insurance		156.25					156.25
4/30/2006	Accounting & General: Life Insurance		52.33					52.33
4/30/2006	Accounting & General: Life Insurance		(156.25)					(156.25)
5/31/2006	Accounting & General: Life Insurance		52.08					52.08
Total			\$11,594.50	\$1,852.49	\$3,847.50	\$4,275.00	\$997.45	\$622.06
Total per TB			\$11,594.00	\$1,852.00	\$3,847.00	\$4,275.00	\$998.00	\$622.00
Variance			\$0.50	\$0.49	\$0.50	\$0.00	(\$0.55)	\$0.06

EVANSVILLE (INDIANA) WATERWORKS DISTRICT

DETAIL EXPENSE ANALYSIS

Account: PERF

Cutoff: 100%

Date	Paid To	Invoice	Total	Purification & Treatment PERF 607-10	Distribution PERF 607-50	Meter Service PERF 607-70	Planning PERF 607-65	Accounting & General PERF 607-91
6/30/2005	P&T: PERF		\$3,943.36	\$3,943.36				
7/14/2005	P&T: PERF		10,094.69	10,094.69				
7/31/2005	P&T: PERF		3,066.08	3,066.08				
7/31/2005	P&T: PERF		(10,094.60)	(10,094.60)				
8/31/2005	P&T: PERF		2,871.41	2,871.41				
9/30/2005	P&T: PERF		3,804.10	3,804.10				
10/20/2005	P&T: PERF		9,741.59	9,741.59				
10/31/2005	P&T: PERF		3,053.28	3,053.28				
10/31/2005	P&T: PERF		(9,741.59)	(9,741.59)				
11/30/2005	P&T: PERF		3,258.87	3,258.87				
12/31/2005	P&T: PERF		4,394.54	4,394.54				
12/31/2005	P&T: PERF		(427.48)	(427.48)				
12/31/2005	P&T: PERF		962.21	962.21				
1/19/2006	P&T: PERF		10,706.69	10,706.69				
1/31/2006	P&T: PERF		4,416.52	4,416.52				
1/31/2006	P&T: PERF		(10,706.69)	(10,706.69)				
2/28/2006	P&T: PERF		3,656.01	3,656.01				
3/31/2006	P&T: PERF		4,818.92	4,818.92				
4/13/2006	P&T: PERF		12,891.45	12,891.45				
4/30/2006	P&T: PERF		3,375.93	3,375.93				
4/30/2006	P&T: PERF		(12,891.45)	(12,891.45)				
5/31/2006	P&T: PERF		3,377.42	3,377.42				
6/30/2005	Distribution: PERF		9,359.64		\$9,359.64			
7/14/2005	Distribution: PERF		22,833.63		22,833.63			
7/31/2005	Distribution: PERF		7,410.18		7,410.18			
7/31/2005	Distribution: PERF		(22,833.63)		(22,833.63)			
8/31/2005	Distribution: PERF		7,626.87		7,626.87			
9/30/2005	Distribution: PERF		9,374.19		9,374.19			
10/20/2005	Distribution: PERF		24,411.24		24,411.24			
10/31/2005	Distribution: PERF		6,622.12		6,622.12			
10/31/2005	Distribution: PERF		(24,411.24)		(24,411.24)			
11/30/2005	Distribution: PERF		7,042.75		7,042.75			
12/31/2005	Distribution: PERF		10,195.14		10,195.14			
12/31/2005	Distribution: PERF		(2,057.77)		(2,057.77)			
12/31/2005	Distribution: PERF		2,168.58		2,168.58			
1/19/2006	Distribution: PERF		23,860.01		23,860.01			
1/31/2006	Distribution: PERF		7,444.00		7,444.00			
1/31/2006	Distribution: PERF		(23,860.01)		(23,860.01)			
2/28/2006	Distribution: PERF		7,922.43		7,922.43			
3/31/2006	Distribution: PERF		9,327.61		9,327.61			
4/13/2006	Distribution: PERF		24,694.04		24,694.04			
4/30/2006	Distribution: PERF		6,926.83		6,926.83			
4/30/2006	Distribution: PERF		(24,694.04)		(24,694.04)			
5/31/2006	Distribution: PERF		6,673.77		6,673.77			
6/30/2005	Meter Service: PERF		9,098.85			\$9,098.85		
7/14/2005	Meter Service: PERF		23,146.98			23,146.98		
7/31/2005	Meter Service: PERF		7,361.04			7,361.04		
7/31/2005	Meter Service: PERF		(23,146.98)			(23,146.98)		
8/31/2005	Meter Service: PERF		7,351.80			7,351.80		
9/30/2005	Meter Service: PERF		9,143.90			9,143.90		
10/20/2005	Meter Service: PERF		23,856.74			23,856.74		

EVANSVILLE (INDIANA) WATERWORKS DISTRICT

DETAIL EXPENSE ANALYSIS

Account: PERF

Cutoff: 100%

Date	Paid To	Invoice	Total	Purification & Treatment PERF 607-10	Distribution PERF 607-50	Meter Service PERF 607-70	Planning PERF 607-65	Accounting & General PERF 607-91
10/31/2005	Meter Service: PERF		6,504.86			6,504.86		
10/31/2005	Meter Service: PERF		(23,856.74)			(23,856.74)		
11/30/2005	Meter Service: PERF		7,423.55			7,423.55		
12/31/2005	Meter Service: PERF		9,322.46			9,322.46		
12/31/2005	Meter Service: PERF		(1,033.98)			(1,033.98)		
12/31/2005	Meter Service: PERF		1,189.16			1,189.16		
1/19/2006	Meter Service: PERF		23,250.87			23,250.87		
1/31/2006	Meter Service: PERF		7,856.35			7,856.35		
1/31/2006	Meter Service: PERF		(23,250.87)			(23,250.87)		
2/28/2006	Meter Service: PERF		7,265.78			7,265.78		
3/31/2006	Meter Service: PERF		9,820.65			9,820.65		
4/13/2006	Meter Service: PERF		24,942.78			24,942.78		
4/30/2006	Meter Service: PERF		7,874.93			7,874.93		
4/30/2006	Meter Service: PERF		(24,942.78)			(24,942.78)		
5/31/2006	Meter Service: PERF		7,706.04			7,706.04		
6/30/2005	Planning: PERF		2,715.59				\$2,715.59	
7/14/2005	Planning: PERF		6,746.76				6,746.76	
7/31/2005	Planning: PERF		2,152.84				2,152.84	
7/31/2005	Planning: PERF		(6,746.76)				(6,746.76)	
8/31/2005	Planning: PERF		2,269.50				2,269.50	
9/30/2005	Planning: PERF		2,663.68				2,663.68	
10/20/2005	Planning: PERF		7,086.02				7,086.02	
10/31/2005	Planning: PERF		1,951.20				1,951.20	
10/31/2005	Planning: PERF		(7,086.02)				(7,086.02)	
11/30/2005	Planning: PERF		2,040.97				2,040.97	
12/31/2005	Planning: PERF		2,780.44				2,780.44	
12/31/2005	Planning: PERF		(332.58)				(332.58)	
12/31/2005	Planning: PERF		(471.98)				(471.98)	
12/31/2005	Planning: PERF		532.59				532.59	
12/31/2005	Planning: PERF		644.65				644.65	
1/19/2006	Planning: PERF		6,772.61				6,772.61	
1/31/2006	Planning: PERF		2,091.91				2,091.91	
1/31/2006	Planning: PERF		(6,772.61)				(6,772.61)	
2/28/2006	Planning: PERF		2,241.16				2,241.16	
3/31/2006	Planning: PERF		2,789.92				2,789.92	
4/13/2006	Planning: PERF		7,122.99				7,122.99	
4/30/2006	Planning: PERF		2,068.61				2,068.61	
4/30/2006	Planning: PERF		(7,122.99)				(7,122.99)	
5/31/2006	Planning: PERF		2,101.51				2,101.51	
6/30/2005	Accounting & General: PERF		1,862.05					\$1,862.05
7/14/2005	Accounting & General: PERF		4,850.44					4,850.44
7/31/2005	Accounting & General: PERF		1,442.12					1,442.12
7/31/2005	Accounting & General: PERF		(4,850.44)					(4,850.44)
8/31/2005	Accounting & General: PERF		1,494.98					1,494.98
9/30/2005	Accounting & General: PERF		1,859.77					1,859.77
10/20/2005	Accounting & General: PERF		4,796.87					4,796.87
10/31/2005	Accounting & General: PERF		1,494.98					1,494.98
10/31/2005	Accounting & General: PERF		(4,796.87)					(4,796.87)
11/30/2005	Accounting & General: PERF		1,494.98					1,494.98
12/31/2005	Accounting & General: PERF		1,915.46					1,915.46
12/31/2005	Accounting & General: PERF		(513.90)					(513.90)
12/31/2005	Accounting & General: PERF		(475.37)					(475.37)
12/31/2005	Accounting & General: PERF		827.62					827.62
12/31/2005	Accounting & General: PERF		784.05					784.05
1/19/2006	Accounting & General: PERF		4,905.42					4,905.42
1/31/2006	Accounting & General: PERF		1,793.70					1,793.70
1/31/2006	Accounting & General: PERF		(4,905.42)					(4,905.42)
2/28/2006	Accounting & General: PERF		2,017.33					2,017.33
3/31/2006	Accounting & General: PERF		2,066.17					2,066.17
4/13/2006	Accounting & General: PERF		5,877.20					5,877.20
4/30/2006	Accounting & General: PERF		2,016.87					2,016.87
4/30/2006	Accounting & General: PERF		(5,877.20)					(5,877.20)
5/31/2006	Accounting & General: PERF		2,016.87					2,016.87
				\$287,830.68	\$44,571.26	\$96,036.34	\$96,885.39	\$28,240.01
				\$287,832.00	\$44,571.00	\$96,037.00	\$96,886.00	\$28,240.00
				(\$1.32)	\$0.26	(\$0.66)	(\$0.61)	\$0.01
								(\$0.32)

Total per TB

Variance

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EVANSVILLE (INDIANA) WATERWORKS DISTRICT

DETAIL EXPENSE ANALYSIS

Account: Social Security

Cutoff: 100%

Date	Paid To	Invoice	Total	Purification & Treatment Social Security 606-10	Distribution Social Security 606-50	Meter Service Social Security 606-70	Planning Social Security 606-65	Accounting & General Social Security 606-91
6/30/2005	P &T: Social Security		\$3,507.63	\$3,507.63				
7/31/2005	P &T: Social Security		2,759.47	2,759.47				
8/31/2005	P &T: Social Security		2,584.27	2,584.27				
9/30/2005	P &T: Social Security		3,386.69	3,386.69				
10/31/2005	P &T: Social Security		2,747.95	2,747.95				
11/30/2005	P &T: Social Security		2,932.98	2,932.98				
12/31/2005	P &T: Social Security		3,916.63	3,916.63				
12/31/2005	P &T: Social Security		(373.74)	(373.74)				
12/31/2005	P &T: Social Security		865.99	865.99				
1/31/2006	P &T: Social Security		3,861.30	3,861.30				
2/28/2006	P &T: Social Security		3,196.40	3,196.40				
3/31/2006	P &T: Social Security		4,118.57	4,118.57				
4/30/2006	P &T: Social Security		2,951.53	2,951.53				
5/31/2006	P &T: Social Security		2,952.83	2,952.83				
6/30/2005	Distribution: Social Security		8,330.11		\$8,330.11			
7/31/2005	Distribution: Social Security		6,669.16		6,669.16			
8/31/2005	Distribution: Social Security		6,864.18		6,864.18			
9/30/2005	Distribution: Social Security		8,344.05		8,344.05			
10/31/2005	Distribution: Social Security		5,959.91		5,959.91			
11/30/2005	Distribution: Social Security		6,338.48		6,338.48			
12/31/2005	Distribution: Social Security		9,089.93		9,089.93			
12/31/2005	Distribution: Social Security		(1,799.08)		(1,799.08)			
12/31/2005	Distribution: Social Security		1,951.72		1,951.72			
1/31/2006	Distribution: Social Security		6,508.18		6,508.18			
2/28/2006	Distribution: Social Security		6,926.47		6,926.47			
3/31/2006	Distribution: Social Security		7,973.89		7,973.89			
4/30/2006	Distribution: Social Security		6,056.03		6,056.03			
5/31/2006	Distribution: Social Security		5,834.78		5,834.78			
6/30/2005	Meter Service: Social Security		8,094.26			\$8,094.26		
7/31/2005	Meter Service: Social Security		6,624.94			6,624.94		
8/31/2005	Meter Service: Social Security		6,616.62			6,616.62		
9/30/2005	Meter Service: Social Security		8,138.90			8,138.90		
10/31/2005	Meter Service: Social Security		5,854.38			5,854.38		
11/30/2005	Meter Service: Social Security		6,681.20			6,681.20		
12/31/2005	Meter Service: Social Security		8,306.70			8,306.70		
12/31/2005	Meter Service: Social Security		(904.00)			(904.00)		
12/31/2005	Meter Service: Social Security		1,070.24			1,070.24		
1/31/2006	Meter Service: Social Security		6,868.69			6,868.69		
2/28/2006	Meter Service: Social Security		6,352.37			6,352.37		
3/31/2006	Meter Service: Social Security		8,403.12			8,403.12		
4/30/2006	Meter Service: Social Security		6,884.94			6,884.94		
5/31/2006	Meter Service: Social Security		6,737.28			6,737.28		
6/30/2005	Planning: Social Security		2,416.47				\$2,416.47	
7/31/2005	Planning: Social Security		1,937.56				1,937.56	
8/31/2005	Planning: Social Security		2,042.55				2,042.55	
9/30/2005	Planning: Social Security		2,370.39				2,370.39	
10/31/2005	Planning: Social Security		1,756.08				1,756.08	
11/30/2005	Planning: Social Security		1,836.87				1,836.87	
12/31/2005	Planning: Social Security		2,478.07				2,478.07	
12/31/2005	Planning: Social Security		(290.77)				(290.77)	
12/31/2005	Planning: Social Security		(412.65)				(412.65)	
12/31/2005	Planning: Social Security		479.33				479.33	

EVANSVILLE (INDIANA) WATERWORKS DISTRICT

DETAIL EXPENSE ANALYSIS

Account: Social Security

Cutoff: 100%

Date	Paid To	Invoice	Total	Purification & Treatment Social Security 606-10	Distribution Social Security 606-50	Meter Service Social Security 606-70	Planning Social Security 606-65	Accounting & General Social Security 606-91
12/31/2005	Planning: Social Security		580.19				580.19	
1/31/2006	Planning: Social Security		1,828.93				1,828.93	
2/28/2006	Planning: Social Security		1,959.41				1,959.41	
3/31/2006	Planning: Social Security		2,386.95				2,386.95	
4/30/2006	Planning: Social Security		1,808.56				1,808.56	
5/31/2006	Planning: Social Security		1,837.32				1,837.32	
6/30/2005	Accounting & General: Social Security		1,655.58					\$1,655.58
7/31/2005	Accounting & General: Social Security		1,297.91					1,297.91
8/31/2005	Accounting & General: Social Security		1,345.48					1,345.48
9/30/2005	Accounting & General: Social Security		1,655.58					1,655.58
10/31/2005	Accounting & General: Social Security		1,345.48					1,345.48
11/30/2005	Accounting & General: Social Security		1,345.48					1,345.48
12/31/2005	Accounting & General: Social Security		1,706.31					1,706.31
12/31/2005	Accounting & General: Social Security		(449.29)					(449.29)
12/31/2005	Accounting & General: Social Security		(415.61)					(415.61)
12/31/2005	Accounting & General: Social Security		744.86					744.86
12/31/2005	Accounting & General: Social Security		705.65					705.65
1/31/2006	Accounting & General: Social Security		1,568.21					1,568.21
2/28/2006	Accounting & General: Social Security		1,763.72					1,763.72
3/31/2006	Accounting & General: Social Security		1,763.32					1,763.32
4/30/2006	Accounting & General: Social Security		1,763.32					1,763.32
5/31/2006	Accounting & General: Social Security		1,763.32					1,763.32
Total			\$254,760.53	\$39,408.50	\$85,047.81	\$85,729.64	\$25,015.26	\$19,559.32
Total per TB			\$254,760.00	\$39,408.00	\$85,048.00	\$85,729.00	\$25,015.00	\$19,560.00
Variance			\$0.53	\$0.50	(\$0.19)	\$0.64	\$0.26	(\$0.68)

EVANSVILLE (INDIANA) WATERWORKS DISTRICT

DETAIL EXPENSE ANALYSIS

Account: Worker's Comp

Cutoff: 100%

Date	Paid To	Invoice	Total	Purification & Treatment Worker's Comp 608-10	Distribution Worker's Comp 608-50	Meter Service Worker's Comp 608-70	Planning Worker's Comp 608-65	Accounting & General Worker's Comp 608-91
6/30/2005	P & T: Worker's Comp		\$572.83	\$572.83				
7/7/2005	P & T: Worker's Comp		6,874.00	6,874.00				
7/31/2005	P & T: Worker's Comp		572.83	572.83				
7/31/2005	P & T: Worker's Comp		(3,436.98)	(3,436.98)				
7/31/2005	P & T: Worker's Comp		(3,437.02)	(3,437.02)				
8/31/2005	P & T: Worker's Comp		572.83	572.83				
9/30/2005	P & T: Worker's Comp		572.83	572.83				
10/31/2005	P & T: Worker's Comp		572.83	572.83				
11/30/2005	P & T: Worker's Comp		572.83	572.83				
12/31/2005	P & T: Worker's Comp		572.83	572.83				
1/31/2006	P & T: Worker's Comp		572.87	572.87				
2/28/2006	P & T: Worker's Comp		572.00	572.00				
3/31/2006	P & T: Worker's Comp		572.00	572.00				
4/30/2006	P & T: Worker's Comp		574.50	574.50				
5/31/2006	P & T: Worker's Comp		572.00	572.00				
6/30/2005	Distribution: Worker's Comp		1,321.33		\$1,321.33			
7/7/2005	Distribution: Worker's Comp		15,856.00		15,856.00			
7/31/2005	Distribution: Worker's Comp		1,321.33		1,321.33			
7/31/2005	Distribution: Worker's Comp		(7,927.98)		(7,927.98)			
7/31/2005	Distribution: Worker's Comp		(7,928.02)		(7,928.02)			
8/31/2005	Distribution: Worker's Comp		1,321.33		1,321.33			
9/30/2005	Distribution: Worker's Comp		1,321.33		1,321.33			
10/31/2005	Distribution: Worker's Comp		1,321.33		1,321.33			
11/30/2005	Distribution: Worker's Comp		1,321.33		1,321.33			
12/31/2005	Distribution: Worker's Comp		1,321.33		1,321.33			
1/31/2006	Distribution: Worker's Comp		1,321.37		1,321.37			
2/28/2006	Distribution: Worker's Comp		1,321.00		1,321.00			
3/31/2006	Distribution: Worker's Comp		1,321.00		1,321.00			
4/30/2006	Distribution: Worker's Comp		1,322.00		1,322.00			
5/31/2006	Distribution: Worker's Comp		1,321.00		1,321.00			
6/30/2005	Meter Service: Worker's Comp		1,284.67			\$1,284.67		
7/7/2005	Meter Service: Worker's Comp		15,416.00			15,416.00		
7/31/2005	Meter Service: Worker's Comp		1,284.67			1,284.67		
7/31/2005	Meter Service: Worker's Comp		(7,708.02)			(7,708.02)		
7/31/2005	Meter Service: Worker's Comp		(7,707.98)			(7,707.98)		
8/31/2005	Meter Service: Worker's Comp		1,284.67			1,284.67		
9/30/2005	Meter Service: Worker's Comp		1,284.67			1,284.67		
10/31/2005	Meter Service: Worker's Comp		1,284.67			1,284.67		
11/30/2005	Meter Service: Worker's Comp		1,284.67			1,284.67		
12/31/2005	Meter Service: Worker's Comp		1,284.67			1,284.67		
1/31/2006	Meter Service: Worker's Comp		1,284.63			1,284.63		
2/28/2006	Meter Service: Worker's Comp		1,284.00			1,284.00		
3/31/2006	Meter Service: Worker's Comp		1,284.00			1,284.00		
4/30/2006	Meter Service: Worker's Comp		1,286.00			1,286.00		
5/31/2006	Meter Service: Worker's Comp		1,284.00			1,284.00		
6/30/2005	Planning: Worker's Comp		346.17				\$346.17	
7/7/2005	Planning: Worker's Comp		4,154.00				4,154.00	
7/31/2005	Planning: Worker's Comp		346.17				346.17	
7/31/2005	Planning: Worker's Comp		(2,077.02)				(2,077.02)	
7/31/2005	Planning: Worker's Comp		(2,076.98)				(2,076.98)	
8/31/2005	Planning: Worker's Comp		346.17				346.17	
9/30/2005	Planning: Worker's Comp		346.17				346.17	

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EVANSVILLE (INDIANA) WATERWORKS DISTRICT

DETAIL EXPENSE ANALYSIS

Account: Worker's Comp

Cutoff: 100%

Date	Paid To	Invoice	Total	Purification & Treatment Worker's Comp 608-10	Distribution Worker's Comp 608-50	Meter Service Worker's Comp 608-70	Planning Worker's Comp 608-65	Accounting & General Worker's Comp 608-91
10/31/2005	Planning: Worker's Comp		346.17				346.17	
11/30/2005	Planning: Worker's Comp		346.17				346.17	
12/31/2005	Planning: Worker's Comp		346.17				346.17	
1/31/2006	Planning: Worker's Comp		346.13				346.13	
2/28/2006	Planning: Worker's Comp		346.00				346.00	
3/31/2006	Planning: Worker's Comp		346.00				346.00	
4/30/2006	Planning: Worker's Comp		346.50				346.50	
5/31/2006	Planning: Worker's Comp		346.00				346.00	
6/30/2005	Accounting & General: Worker's Comp		25.50					\$25.50
7/7/2005	Accounting & General: Worker's Comp		306.00					306.00
7/31/2005	Accounting & General: Worker's Comp		25.50					25.50
7/31/2005	Accounting & General: Worker's Comp		(153.00)					(153.00)
7/31/2005	Accounting & General: Worker's Comp		(153.00)					(153.00)
8/31/2005	Accounting & General: Worker's Comp		25.50					25.50
9/30/2005	Accounting & General: Worker's Comp		25.50					25.50
10/31/2005	Accounting & General: Worker's Comp		25.50					25.50
11/30/2005	Accounting & General: Worker's Comp		25.50					25.50
12/31/2005	Accounting & General: Worker's Comp		25.50					25.50
1/31/2006	Accounting & General: Worker's Comp		25.50					25.50
2/28/2006	Accounting & General: Worker's Comp		31.00					31.00
3/31/2006	Accounting & General: Worker's Comp		129.00					129.00
4/30/2006	Accounting & General: Worker's Comp		79.00					79.00
5/31/2006	Accounting & General: Worker's Comp		31.00					31.00
Total			\$42,772.00	\$6,873.18	\$15,855.68	\$15,415.32	\$4,153.82	\$474.00
Total per TB			\$42,771.00	\$6,872.00	\$15,855.00	\$15,416.00	\$4,154.00	\$474.00
Variance			\$1.00	\$1.18	\$0.68	(\$0.68)	(\$0.18)	\$0.00

EVANSVILLE (INDIANA) WATERWORKS DISTRICT

DETAIL EXPENSE ANALYSIS

Account: Unemployment Compensation

Cutoff: 100%

Date	Paid To	Invoice	Total	Purification & Treatment Unemployment Comp. 608-20	Distribution Unemployment Comp. 608-60	Meter Service Unemployment Comp. 608-80	Planning Unemployment Comp. 920-01
6/30/2005	P & T: Unemployment Comp		\$59.58	\$59.58			
7/7/2005	P & T: Unemployment Comp		715.00	715.00			
7/31/2005	P & T: Unemployment Comp		59.58	59.58			
7/31/2005	P & T: Unemployment Comp		(357.48)	(357.48)			
7/31/2005	P & T: Unemployment Comp		(357.52)	(357.52)			
8/31/2005	P & T: Unemployment Comp		59.58	59.58			
9/30/2005	P & T: Unemployment Comp		59.58	59.58			
10/31/2005	P & T: Unemployment Comp		59.58	59.58			
11/30/2005	P & T: Unemployment Comp		59.58	59.58			
12/31/2005	P & T: Unemployment Comp		59.58	59.58			
1/31/2006	P & T: Unemployment Comp		59.62	59.62			
2/28/2006	P & T: Unemployment Comp		59.00	59.00			
3/31/2006	P & T: Unemployment Comp		59.00	59.00			
4/30/2006	P & T: Unemployment Comp		60.75	60.75			
5/31/2006	P & T: Unemployment Comp		59.00	59.00			
6/30/2005	Distribution: Unemployment Comp.		123.75		\$123.75		
7/7/2005	Distribution: Unemployment Comp.		1,485.00		1,485.00		
7/31/2005	Distribution: Unemployment Comp.		123.75		123.75		
7/31/2005	Distribution: Unemployment Comp.		(742.50)		(742.50)		
7/31/2005	Distribution: Unemployment Comp.		(742.50)		(742.50)		
8/31/2005	Distribution: Unemployment Comp.		123.75		123.75		
9/30/2005	Distribution: Unemployment Comp.		123.75		123.75		
10/31/2005	Distribution: Unemployment Comp.		123.75		123.75		
11/30/2005	Distribution: Unemployment Comp.		123.75		123.75		
12/31/2005	Distribution: Unemployment Comp.		123.75		123.75		
1/31/2006	Distribution: Unemployment Comp.		123.75		123.75		
2/28/2006	Distribution: Unemployment Comp.		123.00		123.00		
3/31/2006	Distribution: Unemployment Comp.		123.00		123.00		
4/30/2006	Distribution: Unemployment Comp.		125.25		125.25		
5/31/2006	Distribution: Unemployment Comp.		123.00		123.00		
6/30/2005	Meter Service: Unemployment Comp.		137.50			\$137.50	
7/7/2005	Meter Service: Unemployment Comp.		1,650.00			1,650.00	
7/31/2005	Meter Service: Unemployment Comp.		137.50			137.50	
7/31/2005	Meter Service: Unemployment Comp.		(825.00)			(825.00)	
7/31/2005	Meter Service: Unemployment Comp.		(825.00)			(825.00)	
8/31/2005	Meter Service: Unemployment Comp.		137.50			137.50	
9/30/2005	Meter Service: Unemployment Comp.		137.50			137.50	
10/31/2005	Meter Service: Unemployment Comp.		137.50			137.50	
11/30/2005	Meter Service: Unemployment Comp.		137.50			137.50	
12/31/2005	Meter Service: Unemployment Comp.		137.50			137.50	
1/31/2006	Meter Service: Unemployment Comp.		137.50			137.50	
2/28/2006	Meter Service: Unemployment Comp.		137.00			137.00	
3/31/2006	Meter Service: Unemployment Comp.		137.00			137.00	
4/30/2006	Meter Service: Unemployment Comp.		138.50			138.50	
5/31/2006	Meter Service: Unemployment Comp.		137.00			137.00	
6/30/2005	Planning: Unemployment Comp.		32.08				\$32.08
7/7/2005	Planning: Unemployment Comp.		385.00				385.00
7/31/2005	Planning: Unemployment Comp.		32.08				32.08
7/31/2005	Planning: Unemployment Comp.		(192.48)				(192.48)
7/31/2005	Planning: Unemployment Comp.		(192.52)				(192.52)
8/31/2005	Planning: Unemployment Comp.		32.08				32.08
9/30/2005	Planning: Unemployment Comp.		32.08				32.08

EVANSVILLE (INDIANA) WATERWORKS DISTRICT

DETAIL EXPENSE ANALYSIS

Account: Unemployment Compensation

Cutoff: 100%

Date	Paid To	Invoice	Total	Purification & Treatment Unemployment Comp. 608-20	Distribution Unemployment Comp. 608-60	Meter Service Unemployment Comp. 608-80	Planning Unemployment Comp. 920-01
10/31/2005	Planning: Unemployment Comp.		32.08				32.08
11/30/2005	Planning: Unemployment Comp.		32.08				32.08
12/31/2005	Planning: Unemployment Comp.		32.08				32.08
1/31/2006	Planning: Unemployment Comp.		32.12				32.12
2/28/2006	Planning: Unemployment Comp.		32.00				32.00
3/31/2006	Planning: Unemployment Comp.		32.00				32.00
4/30/2006	Planning: Unemployment Comp.		32.25				32.25
5/31/2006	Planning: Unemployment Comp.		32.00				32.00
Total			\$4,233.11	\$714.43	\$1,484.25	\$1,649.50	\$384.93
Total per TB			\$4,014.00	\$714.00	\$1,484.00	\$1,649.00	\$167.00
Variance			\$219.11	\$0.43	\$0.25	\$0.50	217.93

EVANSVILLE (INDIANA) WATERWORKS DISTRICT

DETAIL EXPENSE ANALYSIS

Account: Unemployment Compensation

Cutoff: 100%

Date	Paid To	Invoice	Amount	Unemployment Compensation 930-01
6/30/2005			\$18.33	\$18.33
7/7/2005			220.00	220.00
7/31/2005			18.33	18.33
7/31/2005			(109.98)	(109.98)
7/31/2005			(110.02)	(110.02)
8/31/2005			18.33	18.33
9/30/2005			18.33	18.33
10/31/2005			18.33	18.33
11/30/2005			18.33	18.33
12/31/2005			18.33	18.33
1/31/2006			18.37	18.37
2/28/2006			22.00	22.00
3/31/2006			22.00	22.00
4/30/2006			24.75	24.75
5/31/2006			22.00	22.00
Total			\$237.43	\$237.43
Total per TB			\$237.00	\$237.00
Variance			\$0.43	\$0.43

EVANSVILLE (INDIANA) WATERWORKS DISTRICT

DETAIL EXPENSE ANALYSIS

Account: Teamster's Scholarship Fund

Cutoff: 100%

Date	Paid To	Invoice	Total	Purification & Treatment	Distribution	Meter Service	Planning
				Teamster's Scholarship Fund 603-10	Teamster's Scholarship Fund 603-50	Teamster's Scholarship Fund 603-70	Teamster's Scholarship Fund 603-65
7/28/2005	P & T: Teamster's		\$338.00	\$338.00			
10/20/2005	P & T: Teamster's		338.00	338.00			
2/2/2006	P & T: Teamster's		338.00	338.00			
4/20/2006	P & T: Teamster's		338.00	338.00			
7/28/2005	Distribution: Teamster's		780.00		\$780.00		
10/20/2005	Distribution: Teamster's		780.00		780.00		
2/2/2006	Distribution: Teamster's		624.00		624.00		
4/20/2006	Distribution: Teamster's		624.00		624.00		
7/28/2005	Meter Service: Teamster's		780.00			\$780.00	
10/20/2005	Meter Service: Teamster's		780.00			780.00	
2/2/2006	Meter Service: Teamster's		780.00			780.00	
4/20/2006	Meter Service: Teamster's		780.00			780.00	
7/28/2005	Planning: Teamster's		182.00				\$182.00
10/20/2005	Planning: Teamster's		182.00				182.00
2/2/2006	Planning: Teamster's		130.00				130.00
4/20/2006	Planning: Teamster's		130.00				130.00
Total			\$7,904.00	\$1,352.00	\$2,808.00	\$3,120.00	\$624.00
Total per TB			\$8,122.00	\$1,352.00	\$2,808.00	\$3,120.00	\$842.00
Variance			(\$218.00)	\$0.00	\$0.00	\$0.00	(\$218.00)

EVANSVILLE (INDIANA) WATERWORKS DISTRICT

DETAIL EXPENSE ANALYSIS

Account: Contractual Services - Other
Planning Department
Cutoff: 100%

Date	Paid To	Invoice	Amount	Planning Dept GIS Supplies & Expense 620-66	Planning Dept Contractual Services EMC Contract 635-65	Planning Dept Contractual Services GIS 650-65	Description
6/2/2005	Mark Rolley Consulting		\$53.00	\$53.00			Server Parts
6/2/2005	Knowledge Computers		769.00	769.00			4 Connectors
6/2/2005	Office Depot		45.76	45.76			Office Supplies
6/9/2005	SBC		950.50	950.50			Internet Service
6/9/2005	Matt Arvay		20.00	20.00			Cellular Phone Reimbursement
6/9/2005	Greg Grabner		99.40	99.40			Mileage Reimbursement
6/16/2005	Industrial Contractors		190.00	190.00			Data Outlet
6/23/2005	Mark Rolley Consulting		47.69	47.69			Printer Cable
7/28/2005	Petty Cash		15.12	15.12			Shipping
7/14/2005	SBC		950.52	950.52			Internet Service
7/14/2005	City of Evansville		168.00	168.00			Phone Repair
7/7/2005	Matt Arvay		20.00	20.00			Cellular Phone Reimbursement
8/11/2005	SBC		950.50	950.50			Internet Service
8/11/2005	Matt Arvay		20.00	20.00			Cellular Phone Reimbursement
8/4/2005	Industrial Contractors		131.00	131.00			Fiber Patch
8/4/2005	Office depot		67.20	67.20			Office Supplies
8/4/2005	Mark Rolley Consulting		52.99	52.99			USB Sound card for Multimedia Server
8/11/2005	Mark Rolley Consulting		245.00	245.00			Service support from Microsoft
8/25/2005	NASCIO		500.00	500.00			Membership Dues
9/15/2005	SBC		950.50	950.50			Internet Service
9/15/2005	Matt Arvay		20.00	20.00			Cellular Phone Reimbursement
9/8/2005	Office Depot		257.92	257.92			Office Supplies
9/29/2005	Keller Schroeder		13,970.00	13,970.00			2005 Smartnet Maintenance
9/29/2005	Matric Integration		1,025.00	1,025.00			Computer Supplies
10/13/2005	SBC		950.00	950.00			Internet Service
10/13/2005	City of Evansville		307.76	307.76			Phone Service
10/13/2005	Mark Rolley Consulting		245.00	245.00			Reimbursement for IP Monitor support renewal
10/27/2005	Matt Arvay		20.00	20.00			Cellular Phone Reimbursement
10/20/2005	Matt Arvay		210.00	210.00			Travel Expense
11/10/2005	Matt Arvay		255.00	255.00			Travel Expense
11/10/2005	Indoff Inc.		149.00	149.00			Desk Tray
11/10/2005	SBC		950.50	950.50			Internet Service
11/23/2005	Matt Arvay		20.00	20.00			Cellular Phone Reimbursement
12/8/2005	SBC		2,976.67	2,976.67			Internet Service
12/1/2005	Office Depot		252.10	252.10			Office Supplies
12/15/2005	Greg Grabner		50.22	50.22			Mileage Reimbursement
12/29/2005	City of Evansville		218.30	218.30			Phone Service
12/29/2005	Matrix Integration		240.00	240.00			Net Shelter Premium 42U Glass Door
12/22/2005	Matt Arvay		20.00	20.00			Cellular Phone Reimbursement
12/31/2005	Adjustment		(150.02)	(150.02)			YE adjustment - phone
12/31/2005	Adjustment		2,367.13	2,367.13			Payable
1/12/2006	SBC		2,367.13	2,367.13			GIS System
1/26/2006	ESRI		878.75	878.75			Books
1/26/2006	Matt Arvay		20.00	20.00			Cell Phone Bill
1/31/2006	Adjustment		(2,367.13)	(2,367.13)			Payable
2/2/2006	Office Depot		376.35	376.35			Office Supplies
2/2/2006	SBC		2,086.28	2,086.28			GIS System
2/9/2006	Mark Rolley Consulting		175.01	175.01			Reimbursement for cables
2/9/2006	Industrial Contractors		294.00	294.00			GIS II Connection
2/23/2006	Mark Rolley Consulting		78.00	78.00			Reimbursement for Website renewal
2/23/2006	SBC		20.00	20.00			Cell Phone Bill
3/9/2006	City of Evansville		34.14	34.14			-

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EVANSVILLE (INDIANA) WATERWORKS DISTRICT

DETAIL EXPENSE ANALYSIS

Account: Contractual Services - Other
Planning Department
Cutoff: 100%

Date	Paid To	Invoice	Amount	Planning Dept GIS Supplies & Expense 620-66	Planning Dept Contractual Services EMC Contract 635-65	Planning Dept Contractual Services GIS 650-65	Description
3/23/2006	Matt Arvay		20.00	20.00			Cell Phone Bill
4/13/2006	Keller Schroeder		168.00	168.00			iSeries support for Matt Arvay
4/20/2006	Matt Arvay		20.00	20.00			Cell Phone Bill
4/20/2006	Printing & Supply		3.20	3.20			Report Cover
4/27/2006	Office Depot		1,078.01	1,078.01			Office Supplies
5/18/2006	Matt Arvay		20.00	20.00			Cell Phone Bill
5/25/2006	NASCIO		500.00	500.00			NASCIO Local Govt Membership Dues
6/9/2005	EMC		\$53,179.07		\$53,179.07		Oper & Maint Agreement
7/14/2005	EMC		53,179.07		53,179.07		Oper & Maint Agreement
8/11/2005	EMC		53,179.07		53,179.07		Oper & Maint Agreement
9/8/2005	EMC		53,179.07		53,179.07		Oper & Maint Agreement
10/13/2005	EMC		53,179.07		53,179.07		Oper & Maint Agreement
11/10/2005	EMC		53,179.07		53,179.07		Oper & Maint Agreement
12/8/2005	EMC		53,179.07		53,179.07		Oper & Maint Agreement
1/12/2006	EMC		53,179.07		53,179.07		Oper & Maint Agreement
2/9/2006	EMC		53,179.07		53,179.07		Oper & Maint Agreement
3/9/2006	EMC		57,082.41		57,082.41		Oper & Maint Agreement
4/6/2006	EMC		55,130.74		55,130.74		Oper & Maint Agreement
5/11/2006	EMC		55,130.74		55,130.74		Oper & Maint Agreement
6/2/2005	Mark Rolley Consulting	5/15/05 - 5/29/05	12,260.00			\$12,260.00	GIS Contractual Service
6/16/2005	Mark Rolley Consulting	5/30/05 - 6/12/05	12,260.00			12,260.00	GIS Contractual Service
6/30/2005	Mark Rolley Consulting	6/13/05 - 6/26/05	12,260.00			12,260.00	GIS Contractual Service
7/14/2005	Mark Rolley Consulting	6/27/05 - 7/10/05	12,260.00			12,260.00	GIS Contractual Service
7/28/2005	Mark Rolley Consulting	7/11/05 - 7/24/05	12,260.00			12,260.00	GIS Contractual Service
8/11/2005	Mark Rolley Consulting	7/25/05 - 8/7/05	12,260.00			12,260.00	GIS Contractual Service
8/24/2005	Mark Rolley Consulting	8/8/05 - 8/22/05	12,260.00			12,260.00	GIS Contractual Service
9/8/2005	Mark Rolley Consulting	8/23/05 - 9/4/05	12,260.00			12,260.00	GIS Contractual Service
9/22/2005	Mark Rolley Consulting	9/5/05 - 9/18/05	12,500.00			12,500.00	GIS Contractual Service
10/6/2005	Mark Rolley Consulting	9/19/05 - 10/2/05	12,500.00			12,500.00	GIS Contractual Service
10/20/2005	Mark Rolley Consulting	10/3/05 - 10/16/05	12,500.00			12,500.00	GIS Contractual Service
11/3/2005	Mark Rolley Consulting	10/17/05 - 10/30/05	12,500.00			12,500.00	GIS Contractual Service
11/17/2005	Mark Rolley Consulting	10/31/05 - 11/13/05	12,500.00			12,500.00	GIS Contractual Service
12/1/2005	Mark Rolley Consulting	11/14/05 - 11/27/05	12,500.00			12,500.00	GIS Contractual Service
12/15/2005	Mark Rolley Consulting	11/28/05 - 12/11/05	12,500.00			12,500.00	GIS Contractual Service
12/29/2005	Mark Rolley Consulting	12/12/05 - 12/25/05	12,500.00			12,500.00	GIS Contractual Service
1/12/2006	Mark Rolley Consulting	12/26/05 - 1/8/06	12,500.00			12,500.00	GIS Contractual Service
1/26/2006	Mark Rolley Consulting	1/9/06 - 1/22/06	12,500.00			12,500.00	GIS Contractual Service
2/9/2006	Mark Rolley Consulting	1/23/06 - 2/5/06	12,500.00			12,500.00	GIS Contractual Service
2/23/2006	Mark Rolley Consulting	2/6/06 - 2/19/06	12,500.00			12,500.00	GIS Contractual Service
3/2/2006	SBC		2,086.28			2,086.28	Internet Service
3/9/2006	Mark Rolley Consulting	2/20/06 - 3/5/06	12,500.00			12,500.00	GIS Contractual Service
3/23/2006	Mark Rolley Consulting	3/6/06 - 3/19/06	12,500.00			12,500.00	GIS Contractual Service
3/30/2006	SBC		2,086.28			2,086.28	Internet Service
4/6/2006	Mark Rolley Consulting	3/20/06 - 4/2/06	13,792.00			13,792.00	GIS Contractual Service
4/20/2006	Mark Rolley Consulting	4/3/06 - 4/16/06	12,500.00			12,500.00	GIS Contractual Service
4/27/2006	SBC		2,082.00			2,082.00	Internet Service
5/4/2006	Mark Rolley Consulting	4/17/06 - 4/30/06	12,500.00			12,500.00	GIS Contractual Service
5/18/2006	Mark Rolley Consulting	5/1/06 - 5/14/06	12,500.00			12,500.00	GIS Contractual Service
Total			\$1,012,954.58	\$36,372.50	\$645,955.52	\$330,626.56	
Total per TB			\$1,012,956.00	\$36,373.00	\$645,956.00	\$330,627.00	
Variance			(\$1.42)	(\$0.50)	(\$0.48)	(\$0.44)	

EVANSVILLE (INDIANA) WATERWORKS DISTRICT

DETAIL EXPENSE ANALYSIS

Account: Insurance

Cutoff: \$1,000

Date	Paid To	Invoice	Amount	Insurance Expense 924-00	Description
6/30/2005	City of Evansville		\$21,060.94	\$21,060.94	General Liability
7/31/2005	City of Evansville		21,054.52	21,054.52	General Liability
8/31/2005	City of Evansville		21,054.52	21,054.52	General Liability
9/30/2005	City of Evansville		21,062.85	21,062.85	General Liability
10/31/2005	City of Evansville		21,056.64	21,056.64	General Liability
11/30/2005	City of Evansville		21,121.18	21,121.18	General Liability
12/031/05	City of Evansville		21,121.18	21,121.18	General Liability
1/31/2006	City of Evansville		21,121.18	21,121.18	General Liability
2/28/2006	City of Evansville		21,121.18	21,121.18	General Liability
3/31/2006	City of Evansville		21,121.22	21,121.22	General Liability
4/30/2006	City of Evansville		21,121.10	21,121.10	General Liability
5/31/2006	City of Evansville		21,121.10	21,121.10	General Liability
Total			<u>\$253,137.61</u>	<u>\$253,137.61</u>	
Total per TB			<u>\$253,138.00</u>	<u>\$253,138.00</u>	
Variance			<u>(\$0.39)</u>	<u>(\$0.39)</u>	

EVANSVILLE (INDIANA) WATERWORKS DISTRICT

DETAIL EXPENSE ANALYSIS

Account: Contractual Services-Legal

Cutoff: 100%

Date	Paid To	Invoice	Amount	Outside Legal Services 923-03	Description
11/10/2005	City Of Evansville		\$23,175.00	\$23,175.00	Legal Services
11/17/2005	City Of Evansville		210,000.00	210,000.00	Legal settlement
12/15/2005	Bowers Harrison		296.00	296.00	Legal Services - Diamond Ave Wtr Line
12/31/2005	Adjustment		1225.60	1,225.60	Payables
1/12/2006	Bowers Harrison		1000.60	1,000.60	Legal Services - Diamond Ave Wtr Line
1/12/2006	Kevin Winternheimer		225.00	225.00	Legal Services
1/31/2006	Adjustment		(1225.60)	(1,225.60)	Payables
Total			<u>\$234,696.60</u>	<u>\$234,696.60</u>	
Total per TB			<u>\$234,697.00</u>	<u>\$234,697.00</u>	
Variance			<u>(\$0.40)</u>	<u>(\$0.40)</u>	

EVANSVILLE (INDIANA) WATERWORKS DISTRICT

DETAIL EXPENSE ANALYSIS

Account: Contractual Services - Other

Cutoff: 100%

Date	Paid To	Invoice	Amount	Outside Services Employed 923-02	CT SV Dues & Subscriptions 923-05	CT SV Other Advertising 923-06	CT SV NPDES Permit 923-07	CT SV Operations Mgmt. 923-08	CT SV Controller 632-91	CT SV Misc. Consultants 634-91	Description
6/2/2005	Greg Server		\$1,150.00	\$1,150.00							Contractual Service
6/9/2005	EMC		80,665.62	80,665.62							Oper & Maint Agreement
6/9/2005	Keller Schroeder		122.50	122.50							Programming
6/9/2005	Greg Server		920.00	920.00							Contractual Service
6/9/2005	Anette Wright		121.50	121.50							Contractual Service
6/16/2005	Greg Server		1,150.00	1,150.00							Contractual Service
6/23/2005	AWWA - Operator School		275.00	275.00							Contractual Service
6/23/2005	David Carter		30.00	30.00							David Carter-Operator School Fee
6/23/2005	Deaconess Camp Ctr		127.00	127.00							Operator Certification
6/23/2005	IDEM		120.00	120.00							Employee Physical/Shots
6/23/2005	Greg Server		1,150.00	1,150.00							Operator Certification
6/23/2005	UPS		17.52	17.52							Contractual Service
6/23/2005	Anette Wright		357.75	357.75							Shipping
6/30/2005	Greg Server		1,150.00	1,150.00							Contractual Service
6/30/2005	Robert Phillips		30.00	30.00							Exam reimbursement
7/7/2005	Greg Server		1,150.00	1,150.00							Contractual Service
7/7/2005	Anette Wright		148.50	148.50							Contractual Service
7/14/2005	Greg Server		920.00	920.00							Contractual Service
7/14/2005	EMC		80,665.62	80,665.62							Oper & Maint Agreement
7/21/2005	Greg Server		1,092.50	1,092.50							Contractual Service
7/28/2005	Anette Wright		270.00	270.00							Contractual Service
7/28/2005	Greg Server		977.50	977.50							Contractual Service
8/11/2005	EMC		80,665.62	80,665.62							Oper & Maint Agreement
8/11/2005	Keller Schroeder		81.00	81.00							Consulting Fees
8/4/2005	Greg Server		460.00	460.00							Contractual Service
8/18/2005	Greg Server		920.00	920.00							Contractual Service
8/18/2005	Deaconess		50.00	50.00							Employee Physical/Shots
8/25/2005	Greg Server		1,150.00	1,150.00							Contractual Service
9/15/2005	Greg Server		920.00	920.00							Contractual Service
9/8/2005	EMC		80,665.62	80,665.62							Oper & Maint Agreement
9/8/2005	Greg Server		1,150.00	1,150.00							Contractual Service
9/12/2005	Greg Server		1,150.00	1,150.00							Contractual Service
9/22/2005	Greg Server		1,150.00	1,150.00							Contractual Service
9/22/2005	Deaconess Camp Ctr		187.94	187.94							Employee Physical/Shots
10/13/2005	EMC		80,665.62	80,665.62							Oper & Maint Agreement
10/13/2005	UPS		25.19	25.19							Shipping License
10/13/2005	In Bureau of Motor Vehicle		15.00	15.00							Oper & Maint Agreement
11/17/2005	EMC		80,665.62	80,665.62							Testing
11/17/2005	Deaconess Camp Ctr		50.00	50.00							Record Promissory Note
11/28/2005	Van County Recorder		12.00	12.00							Oper & Maint Agreement
12/8/2005	EMC		80,665.62	80,665.62							Record Promissory Note
12/6/2005	Van County Recorder		12.00	12.00							Oper & Maint Agreement
12/13/2005	Adjustment		12.00	12.00							Record Promissory Note

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EVANSVILLE (INDIANA) WATERWORKS DISTRICT

DETAIL EXPENSE ANALYSIS

Account: Contractual Services - Other

Cutoff: 100%

Date	Paid To	Invoice	Amount	Outside Services Employed 923-02	CT SV Dues & Subscriptions 923-05	CT SV Other Advertising 923-06	CT SV NPDES Permit 923-07	CT SV Operations Mgmt. 923-08	CT SV Controller 632-91	CT SV Misc. Consultants 634-91	Description
12/14/2005	Adjustment		12.00	12.00							
12/22/2005	Deaconess Comp Ctr		90.00	90.00							
1/12/2006	David Carter		30.00	30.00							Employee tests
1/12/2006	EMC	80,665.62	80,665.62	80,665.62							Operator Exam
1/26/2006	D Patrick		22.95	22.95							Management Fees
1/26/2006	Mulberry Center	1,404.00	1,404.00	1,404.00							Oil Change
1/26/2006	Deaconess Comp Ctr		50.00	50.00							Annual EAP Fee
2/9/2006	Charles Burlinson	30.00	30.00	30.00							DOT Physical
2/9/2007	EMC	80,665.62	80,665.62	80,665.62							CDL License
2/14/2006	Van County Recorder	14.00	14.00	14.00							Management Fees
2/16/2006	Robert Phillips	30.00	30.00	30.00							Promissory Note
2/23/2006	UPS	29.48	29.48	29.48							Operator Exam
3/2/2006	UPS	28.80	28.80	28.80							Shipping
3/9/2006	Deaconess Comp Ctr		50.00	50.00							Shipping
3/9/2006	EMC	86,586.48	86,586.48	86,586.48							DOT Physical
3/23/2006	Fedex	17.16	17.16	17.16							Management Fees
3/23/2006	James Drake	30.00	30.00	30.00							Express mail
4/6/2006	EMC	83,626.05	83,626.05	83,626.05							CDL License
4/6/2006	Fedex	21.15	21.15	21.15							Management Fees
4/13/2006	US Bank	300.00	300.00	300.00							Express mail
4/13/2006	Enterprise rent a car	487.56	487.56	487.56							Bond Admin Fees
4/13/2006	Keller Schroeder	52.50	52.50	52.50							Car Rental
4/27/2006	Deaconess Comp Ctr		50.00	50.00							Programming Services
4/27/2006	Deaconess Comp Ctr	275.00	275.00	275.00							DOT Physical
4/27/2006	In Fire & Bldg Services	138.00	138.00	138.00							Diagram Testing
05/04/06	Van County Recorder	1,006.02	1,006.02	1,006.02							
5/11/2006	EMC	83,626.05	83,626.05	83,626.05							Property Taxes
5/11/2006	Deaconess Comp Ctr	129.00	129.00	129.00							Management Fees
5/18/2006	Dept of Homeland Security	276.00	276.00	276.00							Diagram
5/25/2006	Mark Stephenson	311.85	311.85	311.85							Re Sprinler system at Flouride Room
5/26/2006	Van County Recorder	28.00	28.00	28.00							Tuition Reimbursement
6/2/2005	YMCA	232.00			\$232.00						Promissory Note
7/14/2005	YMCA	232.00			232.00						Membership Dues
8/4/2005	YMCA	232.00			232.00						Membership Dues
9/1/2005	Adjustment	232.00			232.00						Membership Dues
10/6/2005	Adjustment	232.00			232.00						Membership Dues
10/27/2005	AWWA	6,760.00			6,760.00						
11/3/2005	YMCA	232.00			232.00						Membership Dues
12/1/2005	Adjustment	232.00			232.00						Membership Dues
1/19/2006	YMCA	232.00			232.00						
2/9/2006	Indiana Recycling Coa	130.00			130.00						Membership Dues
2/16/2006	YMCA	232.00			232.00						Membership Dues
3/9/2006	YMCA	246.50			246.50						Membership Dues
3/30/2006	City of Evansville	190.00			190.00						Membership Dues
4/6/2006	YMCA	261.00			261.00						
5/11/2006	YMCA	246.50			246.50						Membership Dues
8/4/2005	Adjustment	118.60				\$118.60					Membership Dues
1/26/2006	Evansville Printing Corp	98.70				98.70					
3/2/2006	Evansville Printing Corp	126.16				126.16					Notice to Bidders
7/21/2005	IDEM	37,208.96					\$37,208.96				Notice to Bidders
2/9/2006	IDEM	5,800.00					5,800.00				IDEM fee
2/9/2006	IDEM	55,813.45					55,813.45				Permits
6/2/2005	EA2	\$5,900.63						\$5,900.63			Annual Fees
6/9/2005	CSX	6,380.13						6,380.13			Security Reimbursement - 4/4/05-5/1/05
6/9/2005	EA2	34,122.10						34,122.10			Pipeline Fees
6/9/2005	EA2	357,125.12						357,125.12			Contract True Up
6/30/2005	Sonitrol Security Systems	22,400.00						22,400.00			Management Contract
6/30/2005	Adjustment	(22,400.00)						(22,400.00)			Security System Set Up/ Reclassed by Desiree to PP&E JE#27 in June
6/30/2005	Adjustment	(27,500.00)						(27,500.00)			Capitalize
7/12/2005	EA2	5,760.00						5,760.00			Meters
7/28/2005	EA2	6,040.62						6,040.62			Security Reimbursement - 5/2/05-5/29/05
7/28/2005	Sonitrol Security Systems	8,000.00						8,000.00			Security Reimbursement - 5/30/05 - 6/26/05
7/28/2005	Lexmark Int	348.00						348.00			Security System Set Up/ Reclassed by Desiree to PP&E JE# 31 in August
7/14/2005	EA2	357,125.12						357,125.12			Printer Maintenance
7/7/2005	Fifth Third	137.50						137.50			Management Contract
7/31/2005	Adjustment	321,675.70						321,675.70			Bank Bond Payment
8/1/2005	Adjustment	(357,125.12)						(357,125.12)			Accruals
8/2/2005	Adjustment	(27,500.00)						(27,500.00)			Accruals
8/11/2005	EA2	321,675.70						321,675.70			Capitalized meter service installation
8/31/2000	Adjustment	(27,500.00)						(27,500.00)			Management Contract
8/31/2000	Adjustment	(8,000.00)						(8,000.00)			Capitalized meter service installation
											Capitalized security system set up

EVANSVILLE (INDIANA) WATERWORKS DISTRICT

DETAIL EXPENSE ANALYSIS

Account: Contractual Services - Other

Cutoff: 100%

Date	Paid To	Invoice	Amount	Outside Services Employed 923-02	CT SV Dues & Subscriptions 923-05	CT SV Other Advertising 923-06	CT SV NPDES Permit 923-07	CT SV Operations Mgmt. 923-08	CT SV Controller 632-91	CT SV Misc. Consultants 634-91	Description
9/8/2003	EA2		5,997.60					5,997.60			Security Reimbursement - 6/27/05 - 7/24/05
9/8/2003	Sterling Boiler		3,300.00					3,300.00			10 outlets for security cameras/capitalized
9/15/2003	EA2		321,675.70					321,675.70			Management Contract
9/29/2003	City of Evansville		500.00					500.00			Vehicle Accident - Deductible
9/30/2003	Adjustment		(27,500.00)					(27,500.00)			Capitalized meter service installation
10/6/2003	EA2		5,760.00					5,760.00			Security Reimbursement - 8/8/05 - 9/4/05
10/13/2003	EA2		321,675.70					321,675.70			Management Contract
10/27/2003	EA2		2,880.00					2,880.00			Security Reimbursement - 7/23/05 - 8/7/05
10/27/2003	Control Security Systems		1,600.00					1,600.00			Security System Set Up/ Replaced by Desiree to PP&E JEF 28 in October
10/31/2003	Adjustment		(1,600.00)					(1,600.00)			Capitalized security system set up
10/31/2003	Adjustment		(27,500.00)					(27,500.00)			Capitalized meter service installation
11/3/2003	Control Security Systems		767.33					767.33			Security Services 10/25/ - 11/30/05
11/3/2003	EA2		5,933.75					5,933.75			Security Reimbursement - 9/5 - 10/2/05
11/7/2003	EA2		\$321,675.70					321,675.70			Management Contract
11/30/2003	Adjustment		357,125.12					357,125.12			Accruals
11/30/2003	Adjustment		(321,675.70)					(321,675.70)			Capitalized meter service installation
11/30/2003	Adjustment		(27,500.00)					(27,500.00)			Security Services 12/1/05 - 12/3/05
12/1/2003	Control Security Systems		626.00					626.00			Capitalized meter service installation
12/15/2003	EA2		8,651.25					8,651.25			Management Contract
12/31/2003	Adjustment		(27,500.00)					(27,500.00)			Accruals
12/15/2003	EA2		357,125.12					357,125.12			Capitalized meter service installation
1/1/2006	Fifth Third		137.50					137.50			Bond Processing Fees
1/12/2006	Control Security Systems		626.00					626.00			Security - Jan 2006
1/19/2006	EA2		357,125.12					357,125.12			Management Fees
1/26/2006	Hansen Business Form		788.00					788.00			Checks
1/31/2006	EA2		357,125.12					357,125.12			Accruals
1/31/2006	Adjustment		(357,125.12)					(357,125.12)			Accruals
2/1/2006	CSX Transportation		500.00					500.00			Encroachment inventory fee - 1 time fee
2/2/2006	Control Security Systems		9,066.24					9,066.24			Security - 1/1/4/05 - 12/25/06
2/2/2006	EA2		626.00					626.00			Security - Feb 2006
2/28/2006	EA2		357,125.12					357,125.12			Management Fees
2/28/2006	Adjustment		(357,125.12)					(357,125.12)			Accruals
2/28/2006	Adjustment		(27,500.00)					(27,500.00)			Accruals
3/2/2006	EA2		6,063.12					6,063.12			Capitalized meters
3/2/2006	Control Security Systems		626.00					626.00			Security - 12/25/05 - 1/22/06
3/16/2006	EA2		357,125.12					357,125.12			Security - Mar 2006
3/31/2006	EA2		366,184.86					366,184.86			Management Fees
4/6/2006	Control Security Systems		626.00					626.00			Accruals
4/13/2006	Dave Hicks Auto Collision		7,452.37					7,452.37			Security - Apr 2006
4/20/2006	EA2		366,184.86					366,184.86			Vehicle Repair - employee - non-recurring
4/30/2006	EA2		383,601.34					383,601.34			Management Fees
4/30/2006	Adjustment		(366,184.86)					(366,184.86)			Accruals
5/4/2006	Control Security Systems		626.00					626.00			Security - May 2006
5/18/2006	EA2		383,601.34					383,601.34			Management Fees
5/25/2006	CSX Transportation		6,615.17					6,615.17			Pipeline Fees - recurring each year
5/31/2006	Control Security Systems		626.00					626.00			Security - June 2006
5/31/2006	EA2		374,893.10					374,893.10			Accruals
5/31/2006	Adjustment		(383,601.34)					(383,601.34)			Accruals
5/31/2006	Adjustment		(1,715.45)					(1,715.45)			Capitalized meters
3/2/2006	R. W. Armstrong		5,019.60					5,019.60			E&A Contract review-non-recurring
3/9/2006	Keller Schroeder		1,008.00					1,008.00			Programming service
3/30/2006	Umhaugh		26,800.00					26,800.00			Water Rate Case
4/13/2006	Keller Schroeder		1,302.00					1,302.00			Programming service
4/28/2006	R. W. Armstrong		13,563.97					13,563.97			E&A Contract review-non-recurring
5/11/2006	R. W. Armstrong		6,516.00					6,516.00			E&A Contract review-non-recurring
5/11/2006	Keller Schroeder		2,982.00					2,982.00			Programming service
8/4/2005	City Of Evansville		45,000.00						\$45,000.00		Controller annual amount
Total			\$5,286,622.53	\$1,003,367.53	\$9,922.00	\$343.46	\$98,822.41	\$4,071,975.56	\$45,000.00	\$57,191.57	
Total per TB			\$5,286,623.00	\$1,003,368.00	\$9,922.00	\$344.00	\$98,822.00	\$4,071,975.00	\$45,000.00	\$57,192.00	
Variance			(\$0.47)	(\$0.47)	\$0.00	(\$0.54)	\$0.41	\$0.56	\$0.00	(\$0.43)	

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EVANSVILLE (INDIANA) WATERWORKS DISTRICT

DETAIL EXPENSE ANALYSIS

Account: Telephone

Cutoff: 100%

Date	Paid To	Invoice	Amount	Telephone 921-04	Description
6/23/2005	SBC/AMERITECH		\$2,131.58	\$2,131.58	GIS SERVICE CONNECTIONS
6/23/2005	City Of Evansville		8.47	8.47	Phone service
6/23/2005	City Of Evansville		24.83	24.83	Phone service
6/23/2005	City Of Evansville		102.89	102.89	Phone service
6/30/2005	Adjustment		3.15	3.15	
7/21/2005	SBC/AMERITECH		2,131.58	2,131.58	GIS SERVICE CONNECTIONS
8/18/2005	SBC/AMERITECH		2,131.58	2,131.58	GIS SERVICE CONNECTIONS
8/18/2005	City Of Evansville		8.68	8.68	Phone service
9/29/2005	SBC/AMERITECH		2,131.58	2,131.58	GIS SERVICE CONNECTIONS
10/13/2005	City Of Evansville		112.58	112.58	Phone service
10/13/2005	City Of Evansville		2.57	2.57	Phone service
10/13/2005	City Of Evansville		91.82	91.82	Phone service
10/13/2005	Adjustment		(0.30)	(0.30)	
10/27/2005	City Of Evansville		45.71	45.71	Phone service
10/20/2005	SBC/AMERITECH		2,131.58	2,131.58	GIS SERVICE CONNECTIONS
11/3/2005	City Of Evansville		45.91	45.91	Phone service
11/3/2005	City Of Evansville		1.86	1.86	Phone service
11/23/2005	SBC/AMERITECH		2,131.58	2,131.58	GIS SERVICE CONNECTIONS
12/29/2005	SBC/AMERITECH		2,230.25	2,230.25	GIS SERVICE CONNECTIONS
12/29/2005	City Of Evansville		2.74	2.74	Phone service
12/29/2005	Adjustment		150.02	150.02	YE adjustment
2/2/2006	SBC/AMERITECH		2,211.58	2,211.58	GIS SERVICE CONNECTIONS
2/23/2006	SBC/AMERITECH		2,211.58	2,211.58	GIS SERVICE CONNECTIONS
3/9/2006	City Of Evansville		74.29	74.29	Phone service
3/16/2006	City Of Evansville		6.86	6.86	Long Distance Calls
3/16/2006	City Of Evansville		215.62	215.62	Jan & Feb Phone service
3/23/2006	SBC/AMERITECH		2,211.58	2,211.58	GIS SERVICE CONNECTIONS
4/6/2006	City Of Evansville		2.08	2.08	Phone service
4/20/2006	City Of Evansville		3.16	3.16	Phone service
4/20/2006	SBC/AMERITECH		2,211.58	2,211.58	GIS SERVICE CONNECTIONS
5/18/2006	SBC/AMERITECH		2,211.58	2,211.58	GIS SERVICE CONNECTIONS
Total			<u>\$26,980.57</u>	<u>\$26,980.57</u>	
Total per TB			<u>\$26,980.00</u>	<u>\$26,980.00</u>	
Variance			<u>\$0.57</u>	<u>\$0.57</u>	

EVANSVILLE (INDIANA) WATERWORKS DISTRICT

DETAIL EXPENSE ANALYSIS

Account: Miscellaneous

Cutoff: \$1,000

Date	Paid To	Invoice	Amount	Misc. Expense 921-03	Uncollectible Accounts 904-00	RCE State Board of Accounts 928-01	Description
6/30/2005	ESRI		\$18,111.99	\$18,111.99			GIS software maintenance contract
7/31/2005	Hinderliter Environmental, Inc.		11,035.63	11,035.63			Removal of fuel tanks - JE# 29 in Jul.
1/31/2006	ESRI		17,825.00	17,825.00			Recurring GIS maintenance agreement
1/31/2006	TDC Group		2,000.00	2,000.00			Recurring GIS maintenance agreement
2/28/2006	Hinderliter Environmental, Inc.		4,107.55	4,107.55			Removal of fuel tanks from Allen's Lane - JE# 28
2/28/2006	Hinderliter Environmental, Inc.		2,231.70	2,231.70			Removal of fuel tanks from Allen's Lane - JE# 28
2/28/2006	Hinderliter Environmental, Inc.		1,248.25	1,248.25			Removal of fuel tanks from Allen's Lane - JE# 28
2/28/2006	Hinderliter Environmental, Inc.		885.85	885.85			Removal of fuel tanks from Allen's Lane - JE# 28
2/28/2006	Hydraserve, Inc		26,650.00	26,650.00			Removal of fuel tanks from Allen's Lane - JE# 28
3/31/2006	Plumbers Supply Company		682.50	682.50			Oasis Water Coolers
3/31/2006	The Home Depot		630.00	630.00			Counter base - filtration
3/31/2006	Hydraserve, Inc		(26,650.00)	(26,650.00)			Filter Plant renovation JE #31
4/30/2006	Kight Custom Millwork & Laminate		596.00	596.00			Counter top
5/31/2006	Hinderliter Environmental, Inc.		1,248.45	1,248.45			Sampling
5/31/2006	ASAP Software		475.68	475.68			Software license
12/31/2005			49,235.40		\$49,235.40		
12/31/2005			5,276.63		5,276.63		
1/31/2006			(60.00)		(60.00)		
12/31/2005	State Board of Accounts		5,500.00			\$5,500.00	
Total			\$121,030.63	\$61,078.60	\$54,452.03	\$5,500.00	
Total per TB			\$121,030.00	\$61,078.00	\$54,452.00	\$5,500.00	
Variance			\$0.63	\$0.60	\$0.03	\$0.00	

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EVANSVILLE (INDIANA) WATERWORKS DISTRICT

DETAIL EXPENSE ANALYSIS

Account: **Miscellaneous General Expense**

Cutoff: **100%**

Date	Paid To	Invoice	Amount	Conferences & Seminar Travel 650-91	Description
	Randy Brown		\$2,046.87	\$2,046.87	AWWA Conference Costs
	HARRY LAWSON		1,429.87	1,429.87	AWWA Conference Costs
	HARRY LAWSON		307.64	307.64	Lodging & Travel
	Desiree Khayum		145.00	145.00	CPE Reimbursement
	Petty Cash		10.95	10.95	Car Wash - Utility Car
	IN CPA Society		75.00	75.00	CPE
	Indiana University		240.00	240.00	CPE
	Lorman Ed Services		359.00	359.00	CPE
	HARRY LAWSON		189.48	189.48	Travel Expense
12/31/2005	Adjustment		(660.00)	(660.00)	
3/2/2006	Randall Brown		441.21	441.21	AWWA Conference Costs
3/23/2006	Randall Brown		1,132.20	1,132.20	AWWA Conference Costs
5/4/2006	HARRY LAWSON		1,227.21	1,227.21	AWWA Conference Costs
5/11/2006	Lorman Ed Services		329.00	329.00	CPE
Total			<u>\$7,273.43</u>	<u>\$7,273.43</u>	
Total per TB			<u>\$7,273.00</u>	<u>\$7,273.00</u>	
Variance			<u>\$0.43</u>	<u>\$0.43</u>	

EVANSVILLE (INDIANA) WATERWORKS DISTRICT**DETAIL EXPENSE ANALYSIS**Account: **Utility Gross Receipts Tax**Cutoff: **100%**

Date	Paid To	Invoice	Amount	Utility Gross Receipts Tax 409-00	Description
6/30/2005			\$15,383.49	\$15,383.49	
7/31/2005			16,825.57	16,825.57	
8/31/2005			16,989.31	16,989.31	
9/30/2005			16,204.94	16,204.94	
10/31/2005			15,466.38	15,466.38	
11/30/2005			15,186.63	15,186.63	
12/31/2005			14,474.90	14,474.90	
1/31/2006			14,091.49	14,091.49	
2/28/2006			15,404.87	15,404.87	
3/31/2006			13,843.81	13,843.81	
4/30/2006			13,085.96	13,085.96	
5/31/2006			14,277.14	14,277.14	
Total			<u>\$181,234.49</u>	<u>\$181,234.49</u>	
Total per TB			<u>\$181,235.00</u>	<u>\$181,235.00</u>	
Variance			<u>(\$0.51)</u>	<u>(\$0.51)</u>	

EVANSVILLE (INDIANA) WATERWORKS DISTRICT

Phase I

CALCULATION OF PRO FORMA ANNUAL FIRE PROTECTION REVENUES

To adjust the test year fire protection revenues to reflect the current number of connections at the proposed rates and charges per information provided by utility personnel.

	<u>Normalized Fire Protection Revenues</u>	<u>Adjusted For Proposed Increase</u>	<u>Pro Forma Annual Revenues</u>
Fire protection revenues:		12.10%	
Public fire protection:			
Inside City	\$732,504	\$88,633	\$821,137
Outside City	590,604	71,463	662,067
Flat rate sprinklers	173,931	21,046	194,977
Totals	<u>\$1,497,039</u>	<u>\$181,142</u>	<u>\$1,678,181</u>

(A) Fire Protection Service - Inside City Limits:

	<u>Fire Protection Charge Customer Count as of 5/31/06</u>	<u>Equivalency Factor</u>	<u>Equivalent Meters</u>	<u>Revenue Per Year</u>
5/8 inch meter	39,589	1.0	39,589	\$653,756
1 inch meter	1,227	1.4	1,718	28,370
1 1/2 inch meter	67	1.8	121	1,998
2 inch meter	1,062	2.9	3,080	50,862
3 inch meter	88	11.0	968	15,985
4 inch meter	212	14.0	2,968	49,012
6 inch meter	61	21.0	1,281	21,154
Totals	<u>42,306</u>		<u>49,725</u>	<u>\$821,137</u>

	<u>Fire Protection Charge Customer Count as of 5/31/06</u>	<u>Annual Revenue Required</u>	<u>Proposed Monthly Charge</u>
5/8 inch meter	39,589	\$653,756	\$1.38
1 inch meter	1,227	28,370	1.93
1 1/2 inch meter	67	1,998	2.49
2 inch meter	1,062	50,862	3.99
3 inch meter	88	15,985	15.14
4 inch meter	212	49,012	19.27
6 inch meter	61	21,154	28.90
Totals	<u>42,306</u>	<u>\$821,137</u>	

EVANSVILLE (INDIANA) WATERWORKS DISTRICT

Phase I

CALCULATION OF PRO FORMA ANNUAL FIRE PROTECTION REVENUES

(B) Fire Protection Service - Outside City Limits:

<u>Fire Protection Charge</u> <u>Customer Count as of 5/31/06</u>			<u>Equivalency</u> <u>Factor</u>	<u>Equivalent</u> <u>Meters</u>	<u>Revenue</u> <u>Per Year</u>
5/8	inch meter	16,160	1.0	16,160	\$534,443
1	inch meter	1,007	1.4	1,410	46,631
1 1/2	inch meter	3	1.8	5	165
2	inch meter	340	2.9	986	32,609
3	inch meter	11	11.0	121	4,002
4	inch meter	55	14.0	770	25,465
6	inch meter	27	21.0	567	18,752
Totals				20,019	\$662,067

<u>Fire Protection Charge</u> <u>Customer Count as of 5/31/06</u>			<u>Annual</u> <u>Revenue</u> <u>Required</u>	<u>Proposed</u> <u>Monthly</u> <u>Charge</u>
5/8	inch meter	16,160	\$534,443	\$2.76
1	inch meter	1,007	46,631	3.86
1 1/2	inch meter	3	165	4.58
2	inch meter	340	32,609	7.99
3	inch meter	11	4,002	30.32
4	inch meter	55	25,465	38.58
6	inch meter	27	18,752	57.88
Totals			\$662,067	

EVANSVILLE (INDIANA) WATERWORKS DISTRICT

Phase II

CALCULATION OF PRO FORMA ANNUAL FIRE PROTECTION REVENUES

To adjust the test year fire protection revenues to reflect the current number of connections at the proposed rates and charges per information provided by utility personnel.

	Normalized Fire Protection Revenues	Adjusted For Proposed Increase	Pro Forma Annual Revenues
Fire protection revenues:		16.80%	
Public fire protection:			
Inside City	\$821,137	\$137,951	\$959,088
Outside City	662,067	111,227	773,294
Flat rate sprinklers	194,977	32,756	227,733
Totals	<u>\$1,678,181</u>	<u>\$281,934</u>	<u>\$1,960,115</u>

(A) Fire Protection Service - Inside City Limits:

	Fire Protection Charge Customer Count as of 5/31/06	Equivalency Factor	Equivalent Meters	Revenue Per Year
5/8 inch meter	39,589	1.0	39,589	\$763,586
1 inch meter	1,227	1.4	1,718	33,137
1 1/2 inch meter	67	1.8	121	2,334
2 inch meter	1,062	2.9	3,080	59,407
3 inch meter	88	11.0	968	18,671
4 inch meter	212	14.0	2,968	57,246
6 inch meter	61	21.0	1,281	24,708
Totals	<u>42,306</u>		<u>49,725</u>	<u>\$959,089</u>

	Fire Protection Charge Customer Count as of 5/31/06	Annual Revenue Required	Proposed Monthly Charge
5/8 inch meter	39,589	\$763,586	\$1.61
1 inch meter	1,227	33,137	2.25
1 1/2 inch meter	67	2,334	2.90
2 inch meter	1,062	59,407	4.66
3 inch meter	88	18,671	17.68
4 inch meter	212	57,246	22.50
6 inch meter	61	24,708	33.75
Totals	<u>42,306</u>	<u>\$959,089</u>	

EVANSVILLE (INDIANA) WATERWORKS DISTRICT

Phase II

CALCULATION OF PRO FORMA ANNUAL FIRE PROTECTION REVENUES

(B) Fire Protection Service - Outside City Limits:

Fire Protection Charge Customer Count as of 5/31/06			Equivalency Factor	Equivalent Meters	Revenue Per Year
5/8	inch meter	16,160	1.0	16,160	\$624,229
1	inch meter	1,007	1.4	1,410	54,465
1 1/2	inch meter	3	1.8	5	193
2	inch meter	340	2.9	986	38,087
3	inch meter	11	11.0	121	4,674
4	inch meter	55	14.0	770	29,744
6	inch meter	27	21.0	567	21,902
Totals				20,019	\$773,294

Fire Protection Charge Customer Count as of 12/31/05			Annual Revenue Required	Proposed Monthly Charge
5/8	inch meter	16,160	\$624,229	\$3.22
1	inch meter	1,007	54,465	4.51
1 1/2	inch meter	3	193	5.36
2	inch meter	340	38,087	9.34
3	inch meter	11	4,674	35.41
4	inch meter	55	29,744	45.07
6	inch meter	27	21,902	67.60
Totals			\$773,294	

EVANSVILLE (INDIANA) WATERWORKS DISTRICT

Phase III

CALCULATION OF PRO FORMA ANNUAL FIRE PROTECTION REVENUES

To adjust the test year fire protection revenues to reflect the current number of connections at the proposed rates and charges per information provided by utility personnel.

	Normalized Fire Protection Revenues	Adjusted For Proposed Increase	Pro Forma Annual Revenues
Fire protection revenues:		9.60%	
Public fire protection:			
Inside City	\$959,088	\$92,072	\$1,051,160
Outside City	773,294	74,236	847,530
Flat rate sprinklers	227,733	21,862	249,595
Totals	<u>\$1,960,115</u>	<u>\$188,170</u>	<u>\$2,148,285</u>

(A) Fire Protection Service - Inside City Limits:

	Fire Protection Charge Customer Count as of 5/31/06	Equivalency Factor	Equivalent Meters	Revenue Per Year
5/8 inch meter	39,589	1.0	39,589	\$836,889
1 inch meter	1,227	1.4	1,718	36,318
1 1/2 inch meter	67	1.8	121	2,558
2 inch meter	1,062	2.9	3,080	65,110
3 inch meter	88	11.0	968	20,463
4 inch meter	212	14.0	2,968	62,742
6 inch meter	61	21.0	1,281	27,080
Totals	<u>42,306</u>		<u>49,725</u>	<u>\$1,051,160</u>

	Fire Protection Charge Customer Count as of 5/31/06	Annual Revenue Required	Proposed Monthly Charge
5/8 inch meter	39,589	\$836,889	\$1.76
1 inch meter	1,227	36,318	2.47
1 1/2 inch meter	67	2,558	3.18
2 inch meter	1,062	65,110	5.11
3 inch meter	88	20,463	19.38
4 inch meter	212	62,742	24.66
6 inch meter	61	27,080	36.99
Totals	<u>42,306</u>	<u>\$1,051,160</u>	

EVANSVILLE (INDIANA) WATERWORKS DISTRICT

Phase III

CALCULATION OF PRO FORMA ANNUAL FIRE PROTECTION REVENUES

(B) Fire Protection Service - Outside City Limits:

Fire Protection Charge Customer Count as of 5/31/06			Equivalency Factor	Equivalent Meters	Revenue Per Year
5/8	inch meter	16,160	1.0	16,160	\$684,155
1	inch meter	1,007	1.4	1,410	59,694
1 1/2	inch meter	3	1.8	5	212
2	inch meter	340	2.9	986	41,744
3	inch meter	11	11.0	121	5,123
4	inch meter	55	14.0	770	32,599
6	inch meter	27	21.0	567	24,005
Totals				20,019	\$847,532

Fire Protection Charge Customer Count as of 12/31/05			Annual Revenue Required	Proposed Monthly Charge
5/8	inch meter	16,160	\$684,155	\$3.53
1	inch meter	1,007	59,694	4.94
1 1/2	inch meter	3	212	5.89
2	inch meter	340	41,744	10.23
3	inch meter	11	5,123	38.81
4	inch meter	55	32,599	49.39
6	inch meter	27	24,005	74.09
Totals			\$847,532	

EVANSVILLE (INDIANA) WATERWORKS DISTRICT

COMPARATIVE DETAIL OF OPERATING EXPENSES

(Unaudited)

	Calendar Year Ended			12 Months Ended
	2003	2004	2005	May 31, 2006
Source of Supply:				
Salaries and wages	\$165,059	\$171,001	\$181,039	\$187,905
Total Source of Supply	165,059	171,001	181,039	187,905
Treatment:				
Salaries and wages	306,537	321,224	327,139	337,549
Employee pensions and benefits:				
Social security	36,391	37,131	38,561	39,408
PERF	37,905	41,820	42,967	44,571
Health and life insurance	121,095	122,642	163,826	143,984
Workman's compensation	6,115	6,559	6,851	6,872
Unemployment	705	715	715	714
Teamsters scholarship fund	1,217	1,352	1,378	1,352
Total Treatment	509,965	531,443	581,437	574,450
Transmission and Distribution:				
Salaries and wages	1,088,575	1,120,263	1,111,078	1,128,408
Employee pensions and benefits:				
Social security	83,714	84,823	84,635	85,048
PERF	87,544	96,759	94,289	96,037
Health and life insurance	270,135	273,586	337,690	294,435
Workman's compensation	14,865	15,161	15,803	15,855
Unemployment	1,562	1,595	1,494	1,484
Teamster scholarship fund	2,808	3,120	3,180	2,808
Total Transmission and Distribution	\$1,549,203	\$1,595,307	\$1,648,169	\$1,624,075

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EVANSVILLE (INDIANA) WATERWORKS DISTRICT

(Cont'd)

COMPARATIVE DETAIL OF OPERATING EXPENSES

(Unaudited)

	Calendar Year Ended			12 Months Ended
	2003	2004	2005	May 31, 2006
Customer Accounts:				
Salaries and wages	\$1,108,438	\$1,110,140	\$1,131,754	\$1,137,663
Employee pensions and benefits:				
Social security	84,684	82,865	85,885	85,729
PERF	87,880	94,881	95,704	96,886
Health and life insurance	279,450	283,020	387,823	337,968
Workman's compensation	13,792	14,716	15,366	15,416
Unemployment	1,628	1,650	1,650	1,649
Teamster scholarship fund	2,808	3,120	3,180	3,120
Bad debt expense	32,776	47,777	54,512	54,452
Total Customer Accounts	1,611,456	1,638,169	1,775,874	1,732,883
Administrative and General:				
Salaries and wages	466,604	504,536	563,251	597,200
Employee pensions and benefits:				
Social security	35,802	36,354	43,497	44,575
PERF	37,440	41,475	48,432	50,338
Health and life insurance	102,465	103,774	136,842	126,597
Workman's compensation	3,732	4,242	4,445	4,628
Unemployment	872	605	605	404
Teamster scholarship fund	380	728	742	842
Sub-totals	647,295	691,714	797,814	824,584
Contractual services:				
Operations management (EA2)	4,246,895	4,461,347	3,894,145	4,071,975
EMC - data processing & billing	963,586	1,002,912	965,638	1,003,368
EMC - planning	600,162	618,058	636,600	645,956
GIS	308,522	289,079	303,526	330,627
Controller	40,000	40,000	45,000	45,000
Consultants/rate case expense		5,735		57,192
Legal	29,308	33,353	238,089	234,697
IDEM Regulatory fee	4,000	22,050	43,009	98,822
Other			44,328	
Sub-totals	\$6,192,473	\$6,472,534	\$6,170,335	\$6,487,637

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EVANSVILLE (INDIANA) WATERWORKS DISTRICT

(Cont'd)

COMPARATIVE DETAIL OF OPERATING EXPENSES

(Unaudited)

	Calendar Year Ended			12 Months Ended May 31, 2006
	2003	2004	2005	
Administrative and General				
Payment in lieu of taxes	\$481,256	\$500,000	\$542,654	\$551,794
Utility receipts taxes	160,972	179,998	181,821	181,235
Other:				
Insurance	206,395	240,539	252,057	253,138
Telephone	29,696	25,892	26,749	26,980
GIS supplies and expenses	13,272	19,329	48,566	36,373
State Board of Accounts audit	5,412	5,500	5,500	5,500
Conferences and seminar travel	4,753	5,154	7,180	7,273
Office supplies	6,598	2,277	4,066	2,895
Other	13,121	12,125	86,413	72,072
Sub-totals	921,475	990,814	1,155,006	1,137,260
Total Administrative and General	7,761,243	8,155,062	8,123,155	8,449,481
Total Operating Expenses	<u>\$11,596,926</u>	<u>\$12,090,982</u>	<u>\$12,309,674</u>	<u>\$12,568,794</u>